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REPORTS

FROM

COMMITTEES:

ELEVEN VOLUMES.

— (10.) —

RATING OF MINES;
GOLD AND SILVER WARES;
SOUND DUES.

Session

31 *January* —— 29 *July* 1856.

VOL. XVI.

1856.

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REPORTS FROM COMMITTEES:

1856.

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TENTH VOLUME.

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REPORT

FROM THE

SELECT COMMITTEE

ON

RATING OF MINES;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
11 *July* 1856.

346.

Veneris, 23° *die Maii*, 1856.

Ordered, That a Select Committee be appointed to inquire into the Law and Practice with respect to the Rating of Mines.

Veneris, 30° *die Maii*, 1856.

Committee nominated of,—

Mr. Kendall.	Mr. Philipps.
Mr. Michael Williams.	Colonel Douglas Pennant.
Mr. Deedes.	Mr. Ridley.
Mr. George Cavendish.	Viscount Monck.
Mr. Child.	Mr. Spooner.
Mr. Bouverie.	Mr. Hussey Vivian.
Mr. Hutchins.	Mr. Littleton.

Ordered, That the Committee have power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Lunæ, 2° *die Junii*, 1856.

Ordered, That the Select Committee do consist of 17 Members; and that Mr. Hume, Mr. H. A. Herbert, and Mr. Colvile be added to the Committee.

Veneris, 11° *die Julii*, 1856.

Ordered, That the Committee have power to report their Observations, together with the Minutes of Evidence taken before them, to The House.

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REPORT.

THE SELECT COMMITTEE appointed to inquire into the Law and Practice with respect to the RATING of MINES, and who were empowered to report their Observations, together with the Minutes of Evidence taken before them, ——HAVE considered the Matters to them referred, and agreed to the following REPORT :—

THAT Your Committee have entered, late in the Session, upon an inquiry, large and complicated in its nature, embracing the question of rating throughout the whole of the Mineral Districts of England and Wales, and have not been able to extend the inquiry beyond the districts of Cornwall, Devon, and Derbyshire.

They have therefore confined themselves to reporting the Evidence taken before them, and they would recommend the re-appointment of the Committee in the next Session of Parliament.

11 *July* 1856.

PROCEEDINGS OF THE COMMITTEE.

Lunæ, 9° die Junii, 1856.

MEMBERS PRESENT:

Mr. Bouverie.	Viscount Monck.
Mr. Spooner.	Mr. Philipps.
Colonel Pennant.	Mr. Ridley.
Mr. Hume.	Mr. Deedes.
Mr. Kendall.	Mr. Littleton.
Mr. Child.	Mr. Herbert.
Mr. Cavendish.	Mr. Colvile.
Mr. Williams.	

Mr. KENDALL called to the Chair.

The Committee considered their future course of proceeding.

[Adjourned to Tuesday, June 17th, at Twelve o'clock.

Martis, 17° die Junii, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Ridley.	Mr. Cavendish.
Mr. Williams.	Mr. Herbert.
Mr. Vivian.	Mr. Hume.
Mr. Bouverie.	Viscount Monck.
Mr. Spooner.	Colonel Pennant.
Mr. Philipps.	Mr. Hutchins.

Mr. *William Golden Lumley,* Mr. *Richard Davey,* Mr. *Edmund Marriott,* and Mr. *William Alexander Thomas,* examined.

[Adjourned to Friday, 20th June, at Twelve o'clock.

Veneris, 20° die Junii, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Ridley.	Mr. Spooner.
Mr. Philipps.	Mr. Cavendish.
Mr. Hutchins.	Mr. Deedes.
Mr. Vivian.	Mr. Colvile.
Mr. Williams.	Mr. Hume.
Mr. Bouverie.	Colonel Pennant.
Mr. Child.	Mr. Herbert.

Mr. *Stokes,* and Mr. *Philip Protheroe Smith,* examined.

[Adjourned to Tuesday, 24th June, at Twelve o'clock.

Martis, 24° *die Junii*, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Child.	Viscount Monck.
Mr. Cavendish.	Mr. Ridley.
Mr. Williams.	Mr. Hutchins.
Mr. Philipps.	Mr. Bouverie.
Mr. Herbert.	Mr. Hume.
Colonel Pennant.	Mr. Littleton.
Mr. Colvile.	Mr. Deedes.
Mr. Vivian.	

Mr. *Thomas Darke*, and Mr. *John Taylor*, examined.

[Adjourned to Friday, 27th June, at Twelve o'clock.

Veneris, 27° *die Junii*, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Ridley.	Mr. Herbert.
Mr. Vivian.	Mr. Littleton.
Mr. Philipps.	Mr. Bouverie.
Mr. Williams.	Colonel Pennant.
Mr. Spooner.	Mr. Hutchins.
Mr. Colvile.	Viscount Monck.

Mr. *William Richards*, Mr. *Joseph Morison*, and Mr. *James Henry Meredith*, examined.

[Adjourned to Tuesday, July 1st, at Twelve o'clock.

Martis, 1° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Ridley.	Mr. Spooner.
Mr. Deedes.	Mr. Colvile.
Mr. Hutchins.	Mr. Hume.
Mr. Child.	Mr. Herbert.
Mr. Cavendish.	Colonel Pennant.
Mr. Williams.	Mr. Littleton.

Mr. *Michael Williams*, Mr. *Smyth*, and Mr. *Agar Roberts*, examined.

[Adjourned to Friday, 4th July, at Twelve o'clock.

Veneris, 4° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Spooner.	Mr. Vivian.
Mr. Cavendish.	Mr. Ridley.
Mr. Deedes.	Colonel Pennant.
Mr. Philipps.	Mr. Littleton.
Mr. Colvile.	Mr. Bouverie.

Mr. *Edward Carlyon*, Captain *Seccombe*, and Mr. *Robert Taylor*, examined.

[Adjourned to Tuesday, 8th July, at Twelve o'clock.

Martis, 8° die Julii, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Ridley.	Mr. Deedes.
Mr. Philipps.	Colonel Pennant.
Mr. Cavendish.	Mr. Spooner.
Mr. Colvile.	Mr. Vivian.
Mr. Hutchins.	Mr. Littleton.

The following witnesses were examined: Mr. *Charles Brune Graves Sawle,* a Member of the House, Mr. *Deeble Boger,* Mr. *Samuel Seccombe,* Sir *Joseph Paxton,* a Member of this House, Mr. *Phillip Hubbersty,* and Mr. *Robert Bromley.*

[Adjourned to Friday, 11th July, at Twelve o'clock.

Veneris, 11° die Julii, 1856.

MEMBERS PRESENT:

Mr. KENDALL, in the Chair.

Mr. Ridley.	Mr. Colvile.
Mr. Philipps.	Mr. Bouverie.
Mr. Cavendish.	Colonel Pennant.
Mr. Child.	Mr. Deedes.
Mr. Spooner.	

The following witnesses were examined: Mr. *Deeble Boyer,* Mr. *William Wyatt,* Mr. *Thomas Broomhead,* Mr. *Thomas Elce,* Mr. *Phillip Hubbersty,* and Mr. *Thomas Field.*

Room cleared.

Committee deliberated.

Proposed Report. (*Chairman.*)—Read as follows:—

"The Select Committee appointed to inquire into the law and practice with respect to the Rating of Mines, and who were empowered to report their Observations, together with the Minutes of Evidence taken before them, have considered the matters to them referred, and agreed to the following REPORT:

"That Your Committee have entered late in the Session upon an inquiry, large and complicated in its nature, embracing the question of rating throughout the whole of the mineral districts of England and Wales, and have not been able to extend the inquiry beyond the districts of Cornwall, Devon, and Derbyshire. They have therefore confined themselves to reporting the Evidence taken before them, and they would recommend the re-appointment of the Committee in the next Session of Parliament."

Question, "That this be the Report of the Committee," put and agreed to.

Ordered to Report.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
Mr. Richard Davey - -	Gentleman - -	Redruth, Cornwall	5	9 10 –	5 5 –	14 15 8
Mr. Thomas Darke - -	Solicitor - - -	Penzance - -	4	7 10 –	8 8 –	15 18 –
Captain Wm. Richards -	Surveyor of Mines -	Redruth, Cornwall	5	9 10 –	5 5 –	14 15 –
Mr. Joseph Morison - -	Surveyor of Mines -	St. Austell - -	5	9 10 –	5 5 –	14 15 -
Mr. Edward Carlyon -	Solicitor - -	St. Austell - -	14	9 10 –	29 8 –	38 18 –
Captain Seccombe - -	Mining Captain -	Callington - -	5	6 12 –	5 5 –	11 17 –
Mr. Robert Taylor - -	Mining Agent -	Penquite - -	5	6 14 8	5 5 –	11 19 8
Mr. Deeble Boger - -	Gentleman - -	Antony, Cornwall -	5	6 10 –	5 5 –	11 15 –
Mr. Philip Hubbersty -	Solicitor - -	Wirksworth, Derby	3	3 10 –	6 6 –	9 17 –
Mr. Robert Bromley - -	Land Surveyor -	Derby - - -	3	2 16 –	6 6 –	9 2 –
Mr. Thomas Broomhead -	Mine Agent - -	Culver - -	3	3 15 6	3 3 –	6 18 6
Mr. Thomas Eloe - -	Mine Agent - -	- - Middleton and Wirksworth.	3	3 5 –	3 3 –	6 8 –
Mr. William Wyatt - -	Land Surveyor -	Foolow - -	3	4 2 6	6 6 –	10 2 6
					£.	177 – 8

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MINUTES OF EVIDENCE.

Martis, 17° *die Junii*, 1856.

MEMBERS PRESENT.

Mr. Kendall.
Mr. Michael Williams.
Mr. Bouverie.
Mr. George Cavendish.
Mr. Hutchins.
Mr. Philipps.
Mr. Henry Herbert.
Colonel Pennant.
Mr. Ridley.
Viscount Monk.
Mr. Spooner.
Mr. Hussey Vivian.
Mr. Hume.

NICHOLAS KENDALL, Esq., IN THE CHAIR.

Mr. *William Golden Lumley*, called in; and Examined.

1. *Chairman.*] YOU are Assistant Secretary of the Poor-law Board?—I am. Mr. *W. G. Lumley.* 17 June 1856.

2. You have given your attention to the law relating to the rating of mines?—I have.

3. Will you be good enough to state to the Committee the views which you entertain upon that subject?—The subject is one of some little extent. Probably the Committee would like me to state, as far as time will allow, and without much prolixity, the general subject. The rating of mines is not by any means in a satisfactory state, from the complexity which has been introduced into the subject by the interpretation which the Courts of Law have placed upon the statute relating to it. To begin with the commencement, the earliest Act upon the subject which I can find, is the 39 Eliz. c. 3. That is the first Poor-law Act, and enabled the churchwardens and overseers who were appointed under its authority to raise for the purposes of the relief of the poor a sum of money, by "the taxation of every inhabitant and occupier of lands in the parish." This was the general expression from which the poor-rate arose; it is very general; there is no specification of any particular species of property, but the rate is to come generally from the occupiers of land in the parish. Then followed the 43 Eliz. c. 2, which is the Act upon which the poor-rate is now raised, and the poor-law administered; and that Act of Parliament required the churchwardens and overseers to raise a rate "weekly or otherwise, by taxation of every inhabitant, parson, vicar, and other, and of every occupier of lands, houses, tithes impropriate, propriation of tithes, coal mines, or saleable underwoods in the parish."

4. Mr. *Bouverie.*] The whole law of the rating of mines depends upon those latter words?—Yes. It does not appear that any question ever arose with regard to the rating of mines; nor in fact can I find that many questions with regard to rating arose until about the middle of the last century. Whether it was that the amount of taxation was not very great, or whether it was that the overseers were able to lay the tax without much difficulty upon different kinds of property, I do not know, but I do not find that many questions arose of any kind until about that time; and one of the earliest questions certainly relative to rating, was a question raised as to the rating of lead mines. In the year 1762, occurred the first case; it is known by the name of *The Governor and Company for Smelting down Lead* v. *Richardson*, and is found reported in the third volume of "Burrow's Reports," page 1341. The question arose there upon certain lead mines at Alston, in

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17 June 1856.

Cumberland, which had been rated to the relief of the poor, apparently for the first time; the liability was disputed, a distress was levied for the enforcement of the rate, and a replevin was brought, and the matter was ultimately brought under the consideration of the Court of Queen's Bench, where it was very elaborately argued before Lord Mansfield. It was twice argued. The case is rather singular in that respect. It was deemed a difficult and important case, and the Court therefore had it twice argued; but on the second argument, the Court had so far made up their minds, that they determined that it was almost too clear for argument, and decided at once that the lead mines were not liable to be rated; that the use of the word "coal-mines," in the statute, was an exclusion of every other mine, and upon that ground, which I believe ought to be considered the judicial ground, the judgment proceeded. At the same time, the Court say, as another reason, (perhaps it is hardly proper to consider it a judicial reason) that lead mines were accompanied with very great risk; and inasmuch as they were so, it was probable that the Legislature at the time of Queen Elizabeth, exempted the lead mines from liability to this assessment. They also took a course which is not the practice of modern times in arriving at a judicial decision as to the proper mode of interpreting an Act of Parliament, by causing inquiry to be made as to what had been the practice, and having in various ways ascertained what was the practice throughout the country, they adopted that practice as an ingredient in the judgment which they were to form as to the rateability of this kind of mines; they found that it was not the practice in some parts of England to rate those mines, and they also state that one of the judges who had gone the western circuit had made an inquiry, and found that it was not the practice to rate the mines in Cornwall. Thereupon the Court came to the decision that no mines except coal mines were rateable to the poor under the statute of Elizabeth.

5. *Chairman.*] It is mentioned there that it is not the practice to rate mines in Cornwall?—It is so stated there. Lord Mansfield says, "And the fact upon the certificate, though the certificates do not exactly concur in every particular, appears to be, that lead mines are not rated throughout England, and particularly in Derbyshire, Somersetshire, and Cornwall; and my brother Adams, who was desired by us to inquire, gives the same account upon his return from the western circuit, with regard to the tin mines in Cornwall." There was a point in that case which might have been taken in regard to the rating of these mines, which, perhaps, it is right to advert to, and which Lord Mansfield saved at that time. The statute of Elizabeth provides two classes of subjects liable to assessment: one is the occupation of land; and the other is the liability of inhabitants; the rateability of lands in respect of occupation, and the liability of persons to the rate in respect of the enjoyment of personal property. And therefore, although those mines would not fall within the first proposition, in consequence of the distinction which the Court took, it might have been contended, that the miners were liable to be rated as inhabitants; and therefore, in the decision of that case, the Court took care to avoid entering into that branch of the subject. Lord Mansfield says, "I am now keeping clear of inhabitancy, which is no part of this case; for these persons are not rated as inhabitants, but only as lessees." If the stock-in-trade and personal property had continued to be the subject of rateability, it is possible that, independently of those decisions relative to the exemption of mines on the ground stated, the adventurers and lessees might have become rateable upon the latter part of the clause of the Act of Elizabeth. Probably, if this case had remained untouched, the subject, whatever might have been the opinion as to whether the decision of the Court at that time was right or wrong, would have been clear of all question and difficulty in regard to the assessment of mines, because, as far as this case goes, the rating of mines, other than coal mines, was altogether excluded. This case would therefore have cleared the whole subject, leaving nothing for consideration, excepting, as I observe, whether such mines should or should not have been excluded, upon the supposition that the statute of Elizabeth had really intended to exclude metallic mines.

6. Upon the simple ground that as coal mines were mentioned, all other mines were exempted?—Although the Court use that ground for the proper legal interpretation of the statute, they certainly go on to state that the risk attending those mines is another reason why they should be exempted. But that case, if the matter had rested there, would have left the subject free from all difficulty as far as the legal construction goes, but a short time afterwards another case came

before

before the same Court, which undoubtedly opened a series of difficulties with regard to the subject which have lasted until the present time; because the Court of Queen's Bench in a later case, *Rowls* v. *Gell*, which is to be found reported in 2 Cowper's Reports, page 451, introduced this distinction: that although the miners or adventurers might not be liable, and were not to be considered liable to be assessed for the mine, yet if the owner of the mine granted the mine, and reserved to himself a right to a portion of the ore raised from it by way of remuneration, or by way of rent, he was liable to be rated in respect of the portion of the ore which was so raised, on the ground that he was an occupier of the mine to that extent. Mr. *W. C. Lunde*, 17 June 1856.

7. What is the date of that decision?—It was in 1776; 14 years after the other case. In that case, it was said by the Court that the owner of a mine reserving a portion of the ore, was the occupier of that portion which he had so reserved: that as he received that without any risk, he must be considered as occupying to that extent, and was properly rated for the amount of that toll or that ore which was so raised.

8. Mr. *Bouverie.*] That is as an occupier of land under the statute of Elizabeth?—Yes, as an occupier of land.

9. *Chairman.*] Without any risk?—Yes, without any risk.

10. Mr. *Spooner.*] Does it stop at the word risk?—Without any risk at all. I will read a few words from the judgment. "The miner is obliged to pay certain proportions to the owner of the land. What reason is there to exempt these proportional revenues? It makes no difference to the adventurer; it doth not prejudice or benefit him. But as such obligatory payment is in respect of the land, the landowner ought not to receive it clearer or neater than any other part of his estate, when he is at no trouble, expense, or possible risk." Now, that is the language of Lord Mansfield in that case, although we know that it is almost the only instance in which the landlord or lessor is liable to be rated in respect of lands of this value which are out of his occupation. And as to the reason which is assigned about the adventurers, the rate did prejudice the adventurers, for it must prejudice them the next time they take their mines; because, if the landlord or lessor have to pay a poor-rate upon the toll, of course it would naturally be expected that when he made the next lease, he would reserve a higher toll to meet that payment: so much as to the reasoning of the Court to that extent. Again, with regard to risk, I presume that the landlord is affected by the risk, inasmuch as if the mine fails, the amount of toll fails. But be that as it may, the judgment proceeded, and has been followed by a very long series of decisions, with which I do not think it necessary to trouble the Committee; they have branched out in various ways from this decision of *Rowls* v. *Gell.* It has since been decided that if the landlord reserve the toll to be smelted, manufactured fit for the market, that reservation is not liable to the rate; he is exempt from the rate in that case.

11. Mr. *Bouverie.*] Is that on the ground that he is not then an occupier?—On the ground that he is not then an occupier of land; that he receives something more than a mere reservation of the ore; he receives the ore in a manufactured state, therefore he receiving something more than the value of the occupation, he ceases to be an occupier of land. On the other hand, so far as the mere process goes, the washing the ore from the earth, and raising it clean to the surface, or for any purpose previous to its manufacture, are operations that do not exempt the lord from the liability to the assessment, a distinction which seems to be rather fine, so far as the lord is concerned. Again, if he reserved an entire money rent in the shape of a royalty, that money rent is exempt from rateability, because it is quite impossible then to say, that the lord is the occupier of land in any sense of the word. Of course it is impossible not to see that the decision in the case of *Rowls* v. *Gell* must have been almost an evasion of the previous decision, with the view of obtaining by this way or another a rate upon those mines. The very last case that occurred, of which I am aware, which it will be right to mention, was an important case from Cornwall. It was the case of *Crease* v. *Sawle*, 2 A. & E., 862 (N. S.); that case was taken from the Court of Queen's Bench into the Court of Exchequer Chamber, in order that the opinion of the judges at large might be taken with reference to the propriety of the constructions that had been put upon the statute. The judges there felt themselves constrained by the long course of decisions on both sides, and declined to open the question.

12. More or less the whole subject was argued?—It was hardly discussed fully; because

Mr. *W. G. Lumley.*

17 June 1856.

because on one side the parties who argued for the rateability were not bound to discuss the general question as to the proper construction of the statute of Elizabeth, because according to the decisions the property was rateable; the subject matter before the Court then was according to those decisions rateable, and it was not necessary for the counsel to argue very fully as to whether the original construction of the statute of Elizabeth was right or wrong: but undoubtedly in the report of the argument that was incidentally adverted to, though the Court say that they will not set aside either of the decisions on one side or the other, because they had been given a considerable time back, and had been long in operation, and had no doubt affected very much the property of individuals. Accordingly they confirmed both the decisions: both that which held that mines other than coal mines were excluded from the statute, and that which also decided that the lord or lessor, who takes the ore in kind, should be rateable in respect of that toll. I believe that that is the last decision upon the subject as far as it affects the poor-rate.

13. *Chairman.*] That is of a very recent date, comparatively?—It was in 1842; so that it may be said that the subject was under the consideration of the Courts, more or less, for a period of 80 years. There is another point connected with the rating of mines, which is also necessary to be brought under the consideration of the Committee, as another illustration of the peculiarities which attend the subject. What I have at present been adverting to is only the subject-matter of the mine, which is liable or exempt, as the case may be, from assessment. But there is another question of some little complexity, which is, as to what is a mine? It is not the subject matter which exempts from rateability. It is not that lead of itself is necessarily exempt, or that iron of itself is necessarily exempt, or that stone of itself is necessarily exempt, but it is the raising of lead, or iron, or stone, by means of a mine; and, therefore, if any person is able to raise any of those minerals or metals from the surface by means of open working, it would then immediately become the subject of assessment to the poor-rate.

14. It is a quarry?—It may be a quarry, or it may be a pit, or it may be open works of a similar nature. In all those cases the subject matter becomes liable to assessment; and, therefore, in some parts of the country, even in the same parish, cases occur in which the same subject matter is at the same time assessable, and not assessable. If it is taken from the surface it is liable to the poor-rate. If it is taken by digging and mining processes, so as to come from the bowels of the earth, it ceases to be the subject of assessment. That results from the interpretation to be put upon the statute, subject to the original view which the Courts took in the first case to which I have referred. Still it cannot be said that this is a very satisfactory distinction, or one which rests upon any sound principle.

15. Are you aware that there have been actions to decide as to what is a mine and what is a quarry?—There is only one case that has come into the Superior Courts of Law, as to what was a mine and what was a quarry, and the Court of Law said that it was no question for such court; that it was a question of fact; and, therefore, must be decided by those who had to preside on the spot, and had to decide the matter of fact. But I rather suppose that the intimation of the Court, which was thrown out in that case, the case of *The Queen* v. *Dunsford*, in 4th Neville and Manning's Reports, of this being a matter of fact, was sufficient for the case, as henceforth no such point has arisen in any of the Courts; it was evidently intended, in that case, to raise the question whether the mode of working did make any difference with regard to the exemption, and the parties brought the facts before the Court evidently with the intention of ascertaining whether the subject of the assessment was a mine which was exempt, intending to obtain from the Court a decision that the subject matter of the excavation made a distinction. However, the Court repudiated that distinction, and stated that it was a question of fact for the Sessions to decide whether or not the subject was a mine, and that the Sessions could best judge of that from the mode of working it. With regard to most cases, it is probable that there would be no real difficulty in getting at the distinction between a mine and a quarry; but there may be some cases where it is not very clear, and a decision must be come to by the Court on the spot.

16. If you unhead any mine, and work it open, then it is assessable, but when it becomes very expensive to unhead, and it is necessary to mine, then it is not assessable?—If it is necessary to mine at all, it is not assessable; if you can get at the ore without mining, then it is assessable.

17. Mr.

17. Mr. *Hussey Vivian.*] A very large portion of the iron ore worked in Wales is worked by what is called patchwork, which is open to the day; is that patch working assessed?—I am not aware of that. I believe there was an attempt made, a little time ago, to assess some of the iron mines in South Wales, by a surveyor who was employed, which failed; but I do not think that it failed upon the ground to which the Honourable Member refers. It was an attempt to introduce some new principle, by which the decision of the Court of Queen's Bench, on the statute of Elizabeth, might be evaded, but not upon the ground that the mines were worked openly. If there be open working, I am not aware upon what principle any exemption can exist.

18. Mr. *Michael Williams.*] Are you aware whether stream-works in Cornwall, where they have open workings, are rateable?—I am not aware. If they be open working, they certainly fall within the principle of the decisions, and this would not be the case of a mine; therefore, not being mines they would be liable to assessment.

19. The streams in Cornwall have always been rated upon the same principle as mines, making no difference whether the landlord received a money payment or retained a portion of the produce?—If that be the practice, it has probably been acquiesced in by the neighbourhood, and it has certainly not been brought under the notice of the Courts of Law. If an absolute exemption were claimed, it is difficult to see how it could be supported consistently with the decisions of the Courts above. I do not know that it would be worth while for anybody to contest that question, because as long as the property is really rated, the other ratepayers could have no interest in disputing the question upon the simple ground that the wrong party was assessed.

20. Are you aware whether there is any distinction in law where a tin stream is rateable in the same way that an open mine for lead is rated, and is there any reason why it should be different?—I must draw this distinction: I think you make use of the words "opened mine"; if it be a mine at all, it comes within the exemption.

21. It is an open stream?—Whether a flowing stream or an open one would be considered to be a mine, would be a matter of fact for the locality to decide. I should think it very possible that the question might resolve itself into what the locality would call a mine; and then, according to the decision of the Courts above, that would be exempt, upon the ground that it was a mine. But whether in the locality it should be treated as a mine, instead of an open working, is a different question.

22. Mr. *Spooner.*] Is it either the one or the other; is it not the product of a river, and as such rated; this is a river stream, containing ore; they separate the ore from the water, and rate the water?—Neither flowing water nor a stream of water would be the subject of assessment itself.

23. Are not the products of a river very often rated; you rate fisheries?—I am not quite sure that the rate upon a fishery alone could be established. There are rates upon fisheries it is true; but then this occurs where the fishery has been annexed or appended to some land, and the land has been assessed, and the fishery taken into consideration as part of the product of the land, the land being rendered more valuable in consequence of the appurtenant right of the fishery.

24. Mr. *Bouverie.*] No mines but coal mines are rateable to the poor?—That is so.

25. And open workings of minerals are not mines in that sense?—Exactly. Opened mines are of course mines, but open workings merely are not mines.

26. And the owner of a mine, though he is not rateable as a mine owner, yet if he receives part of the produce of the mine in specie, he is an occupier of the land to that extent, and rateable as such; that is the state of the law at present?—Yes.

27. Mr. *Michael Williams.*] Do you think that, in the state of the law, open workings, such as a stream, would be exempt?—No, I think not. If they are open workings they are not mines, and therefore they are not exempt.

28. An open working, and not a mine, but a stream, you think is not exempt?—I do not exactly know in what way the stream affects the question. Apparently it would be necessary to carry on certain works somewhere, either in an open piece of ground, or else a shaft must be sunk under the surface; but if the case be that the ore is picked out of the water, it seems very difficult to make out that that is a mine. If it is not a mine it is not exempt.

29. *Chairman.*] Almost all the tin streams in Cornwall are worked thus:

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you have a piece of ground unheaded, varying from six to 20 feet, and then the part below containing the tin, is wheeled into a little stream; the stream falls upon it and separates it, and it is an open working, the stuff being carried to a stream in order to effect the separation; being open workings, would they be exempt?—It seems very difficult to make out that they are mines, and if they are not mines they are not exempted. If they are not mines, they ought to be rateable upon the persons who occupy those pools of water. I understand the practice stated to be this, that the owner of the streams is rated upon the same principle as the owner of a mine is rated; so that if he reserves a money rent, he is not rated for the streams. Certainly no question as to rating of that kind of property has come before the Superior Courts for consideration. In some parts of the country, I believe the effect of these decisions is rather singular. In some parts of Staffordshire, there are cases in which a coal mine is worked, and all the coal is liable to an assessment of the poor; you go through a few strata of earth or stone, and then come upon ironstone, and the ironstone is not rateable. That is one of the anomalies which result, of course, from the decisions which have taken place. This I believe is the present state of the law so far as the rating of mines in England to the poor is concerned. The Committee are no doubt aware that there is a distinction with regard to the highway rate. With respect to the highway rate, there is a peculiar provision that mines are to be assessed to that rate. After a declaration that the highway should apply to all property liable to the assessment of the poor-rate, the statute 5 & 6 Will. 4, c. 50, goes on to extend the liability to "such woods, mines, and quarries of stone, and other hereditaments, as have heretofore been usually rated to the highways;" and although perhaps it might have been thought that the meaning was that it should be a sort of personal tax, as it were, upon the particular mines, the Court of Queen's Bench has lately held that that is not the meaning of the statute, but that it means where mines of a similar character have been usually rated in the parish. The result is, that although the mines are exempt from the poor-rate, the practice is now generally to rate them to the highway rate.

30. Mr. *Ridley.*] All sorts of mines?—Yes, all sorts of mines; the language is perfectly general, and applies to all sorts of mines.

31. You cannot state from personal knowledge that the highway rates are generally levied?—No, but I believe it was so stated in the argument of a case which came lately before the Court of Queen's Bench; it was stated that the practice was to rate the mines very generally in parishes to the highway rate, and that they continued to rate them. It was hardly necessary to make a statutory enactment to continue the liability upon particular mines.

32. Suppose a mine were to spring up in a new neighbourhood entirely, what would be the case with regard to the highway rate then?—It would not be rateable then; or if it were in a parish where the mines had never been rated before, it would not be liable to be rated.

33. However onerous it might be to the parish; however much the roads might be destroyed, there is no remedy at present?—Certainly not. There are more local and district rates now established than there were in the time of Lord Mansfield; and as almost all of them are based upon the assessment to the poor-rate, the exemption continues in reference to those rates, as well as in reference to the poor-rate.

34. All county rates, for instance?—Yes, county rates in like manner.

35. Where the dues are taken in money instead of in kind, the property is exempt from county rates as well as from the poor-rate?—It must be so, because the county rate is paid by the overseers directly or indirectly, and they have no fund but the poor-rate, and therefore the exemption extends to the county rate.

36. Mr. *Spooner.*] A rate upon land is made only upon the annual produce; a rate upon mines falls upon the corpus of the estate; has that distinction ever been brought before a Court, or is there any decision upon that point?—I understand the question to be as to the destruction of the estate. The Courts have never been called upon to pronounce any specific opinion upon that, but they have had before them other cases of an analogous kind; for instance, brick-works. Not long ago some questions were raised with regard to brick-works, in which the clay is raised from the soil, and carried away, the surface is destroyed, and the estate very much deteriorated and injured. But the Courts held nevertheless that the parties were liable to be assessed for the bricks which they made. The principle of coal mines is of course the same, because in the case of a coal mine the soil is destroyed;

destroyed; so in the case of stone quarries, the stone is carried away, and to that extent the land is destroyed; still the property is liable to assessment.

37. And upon its full amount?—It becomes a question as to how you are to estimate it; that is a question of fact, which the Courts themselves have not undertaken to decide. The simple question is, what would a tenant give to rent the land, with the privilege of destroying the surface, or as it may be, the privilege of destroying that which is under the surface; what would a tenant give, taking all the risks and subject to all the liabilities, as a rent for such a property?

38. Mr. *Bouverie.*] That is the principle made use of in regard to rating coal mines?—It is so, excepting that the practice is to ascertain the royalty that is paid; which royalty, in fact, is a very good test of what the rate ought to be, because it shows at once what the landlord receives.

39. Mr. *Spooner.*] The landlord receives every year part of his principal, and the other part is his income; in the case of land he only receives his income, and that generally is rateable; in the royalty he receives interest and capital. Is it a fair way of dealing, that that property, of which you are destroying the corpus, should be assessed at the same rateable amount as that which lasts for ever, and for which you receive an annual rent?—That is a question very properly open to consideration; but as regards the tenants, assuming that they are the tenants of that land, the question is, what rate they ought to pay; what assessment ought to be laid upon them; and, if the tenants are to be assessed, it seems that what the tenants pay net, and clear to the landlord, would form a fair subject of assessment.

40. Does not every charge upon the tenant, in the shape of poor-rates, in point of fact, fall upon the landlord?—That is a question of political economy, upon which something is to be said upon both sides; it depends somewhat upon the question of demand and supply.

41. Mr. *Hussey Vivian.*] Is it not customary to rate coal mines on the dead rent, and not on the royalty?—The practice varies so much, that it is difficult to say what absolutely is the custom. It varies exceedingly in different parts of the country. In many of the coal districts, everybody is acquainted with the district, and the people who reside in it, and all the occupiers understand the subject so well themselves, that they are able to come to a fair conclusion as to what is to be done. The overseers are or have, perhaps, been coalmasters themselves, and understand the subject, so that they can settle the values of the different mines, much the same as a farmer does the farms in his neighbourhood. And on inquiry, I find that they have a very loose mode of proceeding; they rate upon the general understanding of the value of a mine.

42. *Chairman.*] Taking the royalty as a base, how wide have you found the assessment to go?—There is no information that I have been able to obtain, sufficiently in detail, to enable me to give any proper or satisfactory explanation with regard to that point.

43. It is very loose?—It is exceedingly loose indeed; and when anybody considers what persons overseers are, one may easily understand that the practice would necessarily be very loose. Sometimes they ascertain simply the amount of coal that is raised, and the tonnage upon it, and make an estimate, which is settled by a sort of arbitration between themselves and the workers, as to what ought to be the assessment.

44. Do you not think it desirable therefore that there should be some basis upon which to proceed?—It would be very convenient if some one could lay down a proper principle.

45. Have you any suggestions to offer to the Committee upon the subject?—No.

46. Do you think it necessary to alter the present law, which is so anomalous?—I think all mines ought to be rated. I think there is no ground for preserving a distinction. Either abolish the liability of all classes of mines, and say that they all are matters that should be exempt from rating, or make all of them liable to the rate, and let them all be rated upon some definite principle, taking the principle laid down in the Parochial Assessment Act as the real principle upon which all property should be assessed, and applying it practically, as well as it can be done, to the subject of mines.

47. Your answer applies to all mines?—To all. There seems to be no principle whatsoever upon which the exemption of any kind can rest; because it is

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quite clear, in these days, the risk, as it is termed, is not a subject upon which the exemption can be claimed; there are various subjects which are quite as liable to risk, which are by law liable to assessment.

48. The risk is very different in one species of mine and another?—Yes; and therefore the assessable value would probably be much less in one case than in another. A man would not give for a lead mine so much rent as for a coal mine, in some cases, but in others he would give a great deal more, because he may know that the vein is in such a state that he can insure a very good return.

49. Mr. *Michael Williams.*] Do you think that the lord, as owner of the property, ought to be rated as the occupier?—I think the tenant should be. I cannot understand upon what principle the lord, or the lessor, should be considered to be the occupier of the land liable to assessment, in case of an ironstone mine, and yet some one else in the case of a coal mine; nor is it consistent with the whole principle of rating, that the lord, or lessor, should be assessed in any way whatever. The principle of the assessment is to take the person who is the visible occupier of the lands. The miners are certainly the persons who are occupying the land; they are the persons who are working it; they are the persons seen upon the ground, and therefore they are the persons within the parish who ought to be assessed. Then it would be, of course, a question to be settled by them with the owner, as to how they were to be remunerated or reimbursed, if there is a contract between them.

50. You do not think that the owner of the property is rateable, but merely the tenant?—Upon the principle which prevails universally in the assessment of property, the person to be assessed is the occupier.

51. Does not that depend upon the agreement between the parties?—The principle of law does not depend upon that agreement. Parties have made their agreements at present consistently with the present state of the law. If you alter the state of the law so as to throw the charge upon the actual miner or the adventurer, the agreements will be changed to meet the change of the law.

52. Are you not aware that the adventurers would be the parties running a risk, whereas the lord would run no risk; should he not, therefore, be the person to be rated?—No, I think he ought not to be the person in that case to be rated, because he is not the visible occupier, and the principle of the assessment to the poor-rate is, that the occupier should be rated. If a poor-rate was to be paid upon a mine, the adventurer would contract accordingly with the lord in taking the mine; he would of course in framing his contract or covenant say, "If I pay the rate you must allow it in some shape to me, or I must pay you a lower rate of due." That would be the subject of contract in the case of a lead mine as it is in the case of a coal mine.

53. Would it not be a hardship to throw the poor's rate upon the lessee, when the lessee runs all the risk, and the owner of the property does not run the least risk?—I cannot quite agree that the owner runs no risk; if there is no ore produced the owner gets nothing. He may not lose in one sense, because he may not expend any capital in working; but he runs the risk of having a high rent or no rent, therefore he is to a certain extent at a risk; and, if the mine itself is quite unproductive, there is no assessable value at all.

54. Mr. *Hussey Vivian.*] Is not it of the essence of rating that there should be a beneficial occupation?—Undoubtedly there must be.

55. Are you aware that in a large proportion of mines there is no beneficial occupation?—Then they cease to be rateable to anybody; but if you say that the lord reserves a money rent, and the mine itself is worked at a loss, he is not assessable now; but if he reserves dues, and the ores are not raised, he is not liable to be rated.

56. Are you aware that a number of mines exist in which large quantities of ore are raised, and consequently large dues paid, but in which the adventurers have no beneficial occupation whatever?—I can conceive that that is the case.

57. Would it be wise or just to rate mines under those circumstances?—They do rate them now, because the lord is rated. The only difference would be this, that the lord would take his dues, subject to a deduction made between him and the adventurers, as to the amount that was paid for the poor-rate upon his dues.

58. Mines are not now rated, except under such exceptional circumstances, that it may be considered as the rule that they are not rated?—Not exactly. In the case stated, I understand the proposition to be that the mines are worked, that

that there is a quantity of ore raised, and that a certain portion of that ore goes to the lord.

59. No, a money-rent is reserved?—Then those mines are exempt, no doubt; but supposing, instead of the lord being exempt, it were to be said, inasmuch as the lord receives some benefit from the mines, they must be subject to a poor-rate.

60. Then you would tax the adventurer, because the lord receives the benefit?—Yes; knowing that he would make his terms with the lord accordingly; the adventurer would reimburse himself. The adventurer being called upon to pay the poor-rate in the first instance, would, in the terms that he made with the lord, make a corresponding deduction. Seeing that he was to pay the poor-rate, he would not pay so much in rent to the lord.

61. That is on the assumption that the adventurer knows, before he breaks ground, the exact result of his mine; we start with the assumption that the whole gist of rating is a beneficial occupation. Now, we take a case, which is a very common case, where there is no beneficial occupation at all; and my question is, whether it is wise or just, under those circumstances, to impose a rate?—If there is no beneficial occupation to any one, no doubt there is nothing to rate. That is the case with the coal-mine now. If a coal-mine is actually worked out, and produces no beneficial occupation to any one, it is exempted from assessment; but I cannot say that a mine which is opened, and which the adventurers work at a loss to themselves, but which brings in a revenue to the lord, is altogether a case of non-beneficial occupation.

62. You think then that it would be desirable to increase the loss to the adventurers, because the lord receives a benefit?—I do not know that it would be a loss to the adventurers; it would be a charge upon the lord.

63. You state that the lord is not the right person to rate?—That may be said to be a technical point. The substance of my proposition is, that whoever may be the owner or the occupier, the mine itself should be assessed. The proper person to be assessed is the visible occupier; but, nevertheless, that technicality is not to be carried to the extent of exempting the property itself, on a ground such as is stated in the question submitted.

64. Mr. *Bouverie.*] Take the analagous case of a farmer not making any profit upon his land?—Of course he must be assessed, and he has to pay his rent.

65. The rent is supposed to be an index of the assessable value?—Exactly; one of the latest cases illustrates that. A man bought a piece of ground, intending to build a house upon it, and he kept it vacant. He did not build his house. Nevertheless, the overseers assessed him to the value. He objected to pay, and said he made no profit out of the land. The case was brought lately before the Court of Queen's Bench. They decided at once that he was liable. The land itself was capable of producing value; and, therefore, as it was so, and was in his occupation, he was liable, though to him there was no beneficial result.

66. Mr. *Hussey Vivian.*] If a mine were capable of producing beneficial results they would be produced; but we are taking the case, which is a very common case, that no beneficial result whatever follows. Is it desirable to rate in that case?—The difference, as I take it, is, that there is a beneficial occupation in the case now submitted. There is a benefit resulting to some one from the occupation of the land. I can put another case, namely, that of a man mining in his own ground and producing nothing. In that case he would not be liable to assessment, because there would be no beneficial result to any one whatever; but if a person has a mine which he lets to some one else, and that person pays him a rent, there is a beneficial occupation so far as he is concerned.

67. Mr. *Michael Williams.*] Are you not aware that the mines of Cornwall have been rated to the poor ever since the year 1762 till somewhere about 20 years ago, when there was a decision, that, by making it a money payment, the lord was no longer liable?—Yes, I understand that is the result of the decisions.

68. Are you aware that that has been the practice in Cornwall for so long a period?—Yes, I am quite aware of that from the cases that have come before us; the books are full of cases from Cornwall, showing very much what the practice of rating mines has been; that the rate has been imposed since the case of Rowls *v.* Gell, upon the lord as the occupier, in respect of the toll and the dues which he receives; but since it has been ascertained that a money rent was not assessable, as far as it was practicable the custom of taking of toll has been changed, and money rents are reserved in lieu of the toll. At the same time, I should have

Mr. W. G. Lumley. thought there were a great many reasons why it would not be advisable, for the mere purpose of saving the poor-rate, to change the practice of letting mines.

17 June 1856. 69. You stated that you were quite satisfied that the visible occupier should be the party rated, if any one was rated?—Yes.

70. You are equally aware that, in the year 1762, up to a very recent period, the lord had always been rated to the poor as the occupier; is there any reason why the lord should not be rated to the poor as the occupier as heretofore, except with regard to the wording of the lease?—I would not for a moment recommend, if you could secure the rating of the lord for all mines throughout the whole of the kingdom, any change of the law, for the mere purpose of putting another person on the assessment in lieu of the person who has been so assessed. I do not recommend that the law should be changed for that simple purpose; I have only stated that the principle which prevails throughout the rest of the assessments to the poor-rate is to take the occupier; but if the law should be so framed as to make the lord liable in respect of the mine, and not allow him to procure an exemption by taking a money rent, of course it would not be in the slightest degree necessary or expedient, upon the whole, to make any change in that respect. Indeed I can conceive many reasons why it would be better to rate the lord than the adventurer.

71. In the case of a losing mine?—Yes, in the case of a losing mine.

72. *Chairman.*] If I understand you, you give this as your opinion, that all mines ought to be rated, and also that the occupier should be the person rated, in preference to the lord of the soil?—Yes.

73. With regard to existing interests, supposing the lords have evaded the payment of the poor rates by the manner of drawing their leases, and have been able to exact from the adventurers a higher royalty than they otherwise would have done, how would you manage if all mines paid; would you make the party who has made a good bargain, that is the lord, pay; or would you make the adventurers, who have paid a higher royalty because there were no poor rates, pay the rate?—We must, no doubt, in framing a new measure, look to existing interests and to existing contracts, but I do not think it is possible for the Legislature to frame a measure which will completely square with every contract existing between parties who have entered into them in relation to these important subjects. If you adopt the proposition, you must lay down some general rule. You must either say at once that the burden shall, during the existing leases, be divided in some given proportion, such as a half or a third, or any other proportion that may be deemed practically more equitable; or you may take this step (because there are various modes that might be adopted), and say, this alteration shall have a merely prospective operation, and shall not affect any existing interests whatsoever till the present leases or sets have expired. But then a great many questions might arise, from the limited nature of the interests that are granted, and from the uncertainty of those interests, and the difficulty of tracing out what bargains the parties really have entered into. I can conceive a very great number of difficulties arising from applying a merely prospective rate. Then I do not think you can fairly lay down a principle, supposing a new charge be created, that the whole charge shall be borne either by one or the other party. It would be hardly just to say that the lord should bear the whole of the poor-rate in future, nor would it be fair to say that the tenant should bear the whole of the poor-rate; neither party having contemplated at the time that they entered into their engagements that either would be liable to those charges. But this difficulty must have occurred at the time when the tax was imposed in the first instance. When the poor-rate was first assessed, it is quite clear that there must have been the same sort of engagements between landlords and tenants, but no provision was made for the case.

74. Viscount *Monck.*] You are aware that the poor law was introduced into Ireland about 20 years ago, overriding all contracts relating to land and hereditaments. With reference to the difficulty which you have started with regard to existing contracts, if you rate mines for the first time now, might you not apply the same principle as was applied to all hereditaments in Ireland, that principle being that the tenant was allowed to deduct one half of the rent paid from his landlord's rent?—Yes; but with regard to mines in Ireland, an exception was made.

75. Colonel *Pennant.*] Supposing you could restore by the law the state of things which existed a short time ago, do you think that it would be a shorter way than putting

putting the rate upon the occupier?—Yes, I think it would make the least change. The lord having for a long series of years been rated and paid the rate, to revert to that state would produce the least change, and would be the most practicable measure. Mr. W. G. Lumley. 17 June 1856.

76. But there are some parts of the country in which that practice has never existed, and no rate has been levied either from the lord or the occupier; in the iron districts, for instance?—In the iron districts it certainly does not appear that the iron mines have been rated at all.

77. Would you, in that case, put the rate upon the lord, as the most simple mode of doing it?—I think the Legislature cannot legislate upon a principle of this kind differently for different parts of the kingdom. The new measure must be general, and it must be framed with regard to the greatest amount of mining operations.

78. Would the most simple plan be to levy the rate upon the rent?—The most correct mode of rating is, to rate the occupier; but if it be established that the lord has been assessed, for the most part, then it would be the least change of the law (and all changes of the law should be as little varying as possible from existing practice) to assess the lord in lieu of the adventurers.

79. Mr. *Ridley.*] Is it not the fact, that the assessment of coal mines is an assessment upon an article which is severed from the freehold, and which is not reproduced, like the produce of the yearly surface?—Certainly.

80. Does not that really amount to a tax upon the fee simple of the whole thing?—Certainly.

81. Do you approve of that method of assessing?—It is certainly a question with regard to the imposition of the poor-rate, whether that principle should have been adopted in early times in the manner in which it was adopted; but having been established to so large an extent in the kingdom, I think that other similar substances should be treated in the same way.

82. It is, in fact, a rate upon the whole value of the thing, and not upon the annual value of the thing?—Certainly it is so; but that remark applies to all property which is destroyed, in which the surface or the interior is destroyed in the process of working.

83. Do you think it a fair method of assessment to levy in the same way upon a thing destroyed and not reproduced, as you would levy upon a yearly surface which does reproduce?—It is not quite equitable, undoubtedly, but it is clearly impracticable to find any mode by which you can impose a different mode of assessment. It would be impossible for any persons having to make an assessment like a poor-rate, to ascertain how much ought to be considered as the mere occupation, and how much should be considered as an excess in the rating, in consequence of the property being actually destroyed. Considering the persons who have to make the poor-rate, you are obliged to give them as little mental labour as possible.

84. Colonel *Pennant.*] Do you think that if you adopted that mode of rating, levying the rate upon the owner instead of the occupier, there would be any risk of the occupiers of mines increasing the rates, by throwing their men out of employment, or paying them such a reduced rate of wages as would throw their families into distress, and thereby increase the rates?—I do not think it could have any effect of that kind.

85. Supposing the occupiers were relieved from any payment of the rate, would there be any risk of their throwing a greater burden upon the poor rate by throwing the people out of employment?—I think not; very different considerations must operate upon the minds of the adventurers; they keep their men at work as long as possible.

86. Mr. *H. Herbert.*] You stated just now that your attention had been called to the mode of assessment of mines in Ireland?—Yes.

87. Do you see any practical objection to extending the same principle to England?—I do not exactly see the principle upon which the distinction is made which exists in rating mines in Ireland; there is no particular merit that I know of in the period of seven years; if a mine be opened and is profitable it should be assessed at once, and if it be not profitable it is not assessable; if you agree that mines are to be assessed, I do not see upon what ground you should wait seven years before they are to be assessed.

88. Does not it require a considerable time to ascertain whether a mine is worked at a profit or not?—If the persons working the mine have not produced any ore, they would not be liable to the assessment; it is only when there is some

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some assessable value that you can find the subject-matter for a rate; but having opened a mine, which may be exceedingly rich, and producing a great result, why you should wait seven years before the rate is paid, I cannot understand, but that is the positive enactment of the Legislature. If it had been done for this purpose, that in the case of mines that had been only opened seven years previously to the first imposition of the tax, the rate was not to be imposed, I could have understood that the object was to prevent any retrospective operation; merely to provide against the sudden incidence of a new tax; but that every mine should have seven years' exemption seems to me unintelligible, and I should think, in England, it would be found very inconvenient, because mines might be wholly worked out in that time.

89. That proviso does not affect the principle of rating mines on the valuation fairly to be ascertained?—Certainly not; they wait seven years; although it may have been ascertained that the mine is very valuable, yet as it has been opened only five years there is no rate upon it.

90. Without that proviso you would see no objection to the principle adopted in Ireland being extended to England as to mines, to ascertain by competent persons the fair value of the mines, in the same way as you ascertain the value of all other property, deducting all the charges necessary for the expense of working?—Yes; practical surveyors or valuers must be set to inquire what would be the proper rent to be paid for the working of a mine, and then upon that as a basis the assessment would be imposed. The Irish Act simply makes all mines in Ireland assessable.

91. Would you see any objection to the extension of that principle to England, leaving the proviso as to the detail to be afterwards arranged?—Certainly not.

92. *Chairman.*] Are the Committee to understand that in Ireland the question is, not as to what the rental is which is paid to the lord of the soil, but as to the actual profits; you pay on the profits?—You pay upon the value; I will not say how that value is ascertained; and so you would pay in England upon the value, but it would be got at by some mode, such as ascertaining the amount of the lord's dues; and if the lord's dues are excessive with regard to what is the value of the occupation of the mine, of course the lord's dues would not be a fair test; it is only assuming that the lord's dues do show what the real value of the mine is to let that they ought to be the basis of the assessment; but if you say that the lord receives more than the value of the occupation, then they would lead to an unfair assesment.

93. Mr. *Michael Williams.*] Do you not think that a fair mode of ascertaining the value of a mine is to ascertain what is the agreement which is made with the tenant, and the amount of the rentcharge or dues?—That is the analogy which should be followed.

94. And not according to what surveyors might say would be the value at all, but according to what the mine would let for at the time of its opening?—The surveyor ought to value upon the same principle; there ought to be no distinction between the surveyor's valuation of the mine, and that of the tenant and the landlord. Rent is not the value; rent is only a criterion of value, which you may adopt very fairly to go by, but it may be either in excess or in diminution of the actual value.

95. You may work a mine and not get a farthing produce out of it; you cannot get that which is not seen; you must go into the bowels of the earth and work the mine before you can ascertain the value, and mining is attended with considerable risk; do you think that the rent charged would be the proper mode of ascertaining the value to which it should be rated?—The rent of a mine I take it would be as good a criterion for the value of the occupation as in the case of any other matter which was the subject of the rate.

96. Colonel *Pennant.*] Would not all, or the greater part of the difficulty with regard to opening the mines, and the difficulty of ascertaining the value be avoided, if the rate were levied upon the owner instead of the occupier, except in those cases where the owner occupied his own mine?—If the owner reserved to himself that which was an adequate rent, it would be a very good criterion to adopt, and most likely that would be the criterion adopted in practice.

97. In the event of the owner being rated, and not the occupier, all that you would have to do would be to deduct from the annual rent the amount of the rates which the occupiers would otherwise have to pay?—Assuming that it had been calculated upon the supposition that the owner paid the rates, and not the tenant,

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he would be entitled to have the same amount of deduction made in respect of the rent which he received as the occupier of the land has now under the Parochial Assessment Act.

98. *Chairman.*] I look upon an underground mine as a farm; do you think that, if the fee of that farm is taken away piecemeal, it should be rated in the same way as the surface, which remains?—No; I think there is a want of equity in applying the same rule to the two cases.

99. Therefore, you think that it would be hard to take the royalty as a guide?—I think it is open to the charge of a want of equity, but it is practically impossible to do otherwise, I believe. I suppose, that in the colliery districts, it is considered that it is not practicable to get otherwise at the rateable value; they take the royalty, and for the most part assess upon the royalty.

100. You agree that the royalty is in fact the sale of a portion of the fee of an underground farm every year?—It is a sale of a portion of the soil, which is no doubt destroyed; in process of time there is no longer any assessable value.

101. It ought not to be rated in the same way as an estate which remained, and had, perhaps, improved?—It ought not to be so, but it is impossible to prevent it.

102. Mr. *Bouverie.*] Is not there the same difficulty with respect to house property?—The deductions for repairs are allowed. I do not know whether it would be possible to bring those deductions to bear upon a mine which is being worked out; but the same principle exists with regard to various other matters. Springs are rated, and in that case the springs are frequently exhausted by consumption, and the rate is imposed perhaps upon matter that is being destroyed.

103. Mr. *Spooner.*] Are springs ever rated *per se*?—Yes; there are cases where persons possess valuable springs and spas; they are generally attached to something else; the value of the property to which they are attached is a mere trifle; the assessable value is the spring.

104. Mr. *Ridley.*] If there were no building attached to the spa it would not be assessed?—No, a mere running stream would not be a subject of assessment; but in all these cases the water is rendered available by some building, by which the stream is arrested and stopped.

105. Mr. *G. Cavendish.*] If you were to introduce the Irish principle of rating mines into England, it would be essentially different from the principle which is now acted upon in the different counties of England?—I understand the Irish principle to be, to have the property actually valued, and if so, the principle is the same in England. If this, as new property, were brought into the assessment, it must be valued. Probably the parties who made the rate in the locality would themselves be able to get at the value without having professional surveyors, but still the property must be valued, if there is any dispute about it.

106. You know the custom that prevails in the Derbyshire mines?—There have been some cases before the courts in which the lords have been held liable for the toll that they received, and the rate has been imposed upon that toll.

107. Do you know the peculiar custom in Derbyshire, that any of the Queen's subjects have a right to mine upon certain lands under the Duchy of Lancaster, on payment of a certain due?—Yes.

108. If you were to shift the rate from the lord to the occupier, might it not have the effect of shutting up those mines?—The only result would be that the miner would have to pay his poor-rate; he would, therefore, take into consideration whether he would mine, knowing that he should have to pay a few shillings or a few pounds a year for poor-rate.

109. Are you aware that those mines are worked by poor men, anybody having a right to open a mine upon the payment of the royalty?—Yes; but there are very many poor men who also take coal mines and work them, and yet they are liable to pay the rate. If the property were assessable, the party would undertake the mine with the risk of having to pay the poor-rate.

110. It, however, has been the custom in Derbyshire to rate the lord for the last 80 years?—Yes; the lord has been assessed in respect to the toll or dues.

111. Under those circumstances, would you think it advisable to leave the law as it is in Derbyshire?—I think I would, upon the whole. The lord is no doubt a much more substantial person to be assessed than any of the adventurers could be; therefore it would be far better practically to assess the lord, as being a much more substantial person.

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112. Mr. *Hume.*] Is it in fact the property created by the mining process that ought to be rated, no matter into whose pocket it goes?—Yes.

113. Leaving it to the lord and the adventurer to make their own arrangements accordingly?—Yes; the property ought not to be exempt.

114. Mr. *Hussey Vivian.*] Is not a beneficial occupation of the essence of rating?—Yes.

115. Therefore the mere simple production of property, wholly without reference to its being beneficially produced, ought not to be rated?—No. If it is rubbish, it ought not to be rated; but that is not property in the sense of an assessment to the poor-rate; there must be profitable property.

116. A beneficial occupation ought to be rated?—Yes.

117. *Chairman.*] Are you aware at all how the assessment is made in Ireland?—Inasmuch as there are no exceptions in Ireland with regard to mines, so I think there should be no exceptions with regard to mines in England.

118. You do not enter into the question of profit, and so on?—No. I do not mean to say that we are to get at the value of mines in England by the same mode as the value is arrived at in Ireland. I do not mean to say that the *modus operandi* adopted in Ireland is the one that should be adopted in England, but simply I refer as to all mines being rateable. I do not understand why there should be any exception as to the length of time that the mines have been opened, which is the case in Ireland. I do not wish to bring that exception into operation in England.

119. Mr. *Philipps.*] Although land does not go away, yet its productive powers may diminish year by year, and must be renovated; mills are rateable, and yet they wear out; in mines the substance is taken away certainly, but still is not it a question of degree?—It may be so, but the deterioration of the surface is very slight and gradual in the case of the cultivation of land, and the process of agriculture renovates it very much; but you have no means by which you can renovate the ore that is destroyed. You may renovate the soil by the application of manure, or by other processes, but you cannot do so in the other case; therefore I think there is a matter of equity involved in the distinction between the two kinds of property.

120. What is the case with regard to mills?—We make an allowance in rating a mill, by allowing the tenant a deduction from the value of his occupation in respect of the amount which is necessary to keep it in constant repair, and to restore it to such a state as would command the value upon which we impose a poor-rate; but nothing of that kind can be done with regard to the soil that is destroyed.

121. Mr. *Hussey Vivian.*] Is it the fact that the rating of coal mines usually is based upon the royalty; is not it the fact that it is usually based upon the sleeping rent?—From inquiries that I have made, I find that in various parts of the country different courses are adopted. In some places the overseers ascertain the rent paid, and take that as the fair value of the colliery. In other places, they take the amount of the coal that is raised; which they ascertain to the best of their ability, and calculate the fair value of the colliery accordingly.

122. They never take it upon the full value that the lord receives?—I have no reason for saying that there is any deduction, though in principle, and applying the provisions of the Parochial Assessment Act, there would be several subjects to be properly deducted from that receipt before the rateable value is got at.

123. The rent in a colliery rarely bears more than a proportion of 50 per cent. to the money that the lord receives from that colliery; the royalty is, generally speaking, double or treble the amount of the dead rent to be paid?—Yes, the dead rent is a different thing from the royalty. The dead rent would be payable to the lord even though there was no working of the mine, and upon a sound application of the principle, in that case there would be nothing really assessable. If a mine were out of work because it was exhausted, the dead rent might still be payable to the lord, and yet there would be no assessable value

124. This is really, after all, a practical question as to whether or not any sufficient allowance is made for the destruction of the corpus of the estate; you say that in the case of mills and houses, and the like, a deduction is allowed for the reinstating of that which is gradually destroyed by time and wear; is it not the fact, that in case of mines only a very small portion of the real value is assessed?—The practice varies very much, and I think it is very probable that in many cases the real value of the mine is not obtained.

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125. Mr. *Hume.*] Are you aware whether turbary, as we term it in Ireland, or turf, is rated in any part of England or Wales?—I have never had any reason to believe that it is. It is a matter which is so slight in this country that I do not know whether it could be treated as an assessable subject-matter. Upon principle I should think that it would be the subject of assessment; but there is a considerable difficulty about the subject, because in England it is so trifling in value. Probably if anybody in England did really derive a profit by way of rent for a right of turbary, it would become assessable; but it is so slight a matter in England that I am not aware that it has ever been brought before any court, or to the knowledge of the Poor Law Board. There are rights of way, which are somewhat analogous, which are profitable, and they have been assessed, that is, where they have been made the subject of profitable occupation.

126. For instance, in some parts of Ireland an acre of turbary is valued at 100*l.* fee; it takes 10 years to exhaust it; that is at the rate of 10*l.* a year, and upon that valuation the rate is made?—Such a subject as that would be rateable in England. In what way the valuation should be got at I am not exactly prepared to say; the inquiry would be, what a tenant would give for the land by the year, knowing that it would be wholly exhausted in 10 years.

127. Then, according to that, he would be rateable upon an exhaustible property?—Yes, the same as brick earth.

Mr. *Richard Davey*, called in; and Examined.

Mr. *R. Davey.*

128. *Chairman.*] YOU are resident in Cornwall?—I am.

129. And you are a Magistrate of the county?—I am.

130. You have applied your mind to mining matters for many years?—Yes, from my youth up.

131. And you can speak as to the practice of mining in Cornwall, in all its branches, from practical knowledge?—Yes.

132. Have you been an adventurer in mines?—Very largely.

133. You are the owner of large mining property in Cornwall, are not you?—Yes.

134. You have mining property, and you are a lord, and an adventurer?—Yes.

135. And I believe I may say that you are thoroughly acquainted with everything connected with mines in the county of Cornwall?—Yes.

136. Will you detail to the Committee what is the practice, so far as rating mines in the county of Cornwall is concerned, beginning from the earliest times?—I recollect 40 years ago, when it was invariably the case that the lords paid the rates, and for many years afterwards; but after that the adventurers had the option of taking the dues either at a less rate, by paying the rates themselves, or at a greater rate, and letting the lords pay the rate as they did heretofore.

137. For a while the lords themselves paid it?—Yes.

138. Mr. *Bouverie.*] Were the lords assessed by the overseers?—They were; and their names appeared on the rate-books.

139. *Chairman.*] That was the general practice for years?—So far back as I can recollect, almost without exception for 40 years; that is, in my own immediate district.

140. That is the earliest mining district, and the largest mining district in the county?—Yes.

141. Afterwards you say that they were rated?—The adventurers then, in many instances, took it at a reduced royalty, paying the rates themselves.

142. Mr. *Bouverie.*] Did they become assessed from the rate-book?—Then they became assessed from the rate-book.

143. *Chairman.*] Do you know any instance of a mine where the royalty was changed, and where the assessment was transferred from the lord, the owner of the soil, to the adventurers?—After a new lease I have known instances of that sort.

144. The dues were lowered in consequence of their having paid the rates?—Yes.

145. In consequence of the adventurers taking upon themselves the payment of that which the lord had originally paid?—Exactly so.

146. How long did that practice remain undisturbed?—I should say a great many years; up to within the last 10 or 15 years probably.

147. Did any change take place then in the usual mode of rating mines?—Yes.

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148. Will you explain that?—The change was by altering the leases to a money payment, instead of reserving it in kind; and by reserving it in a money payment the rates on the dues were evaded.

149. Mr. *Bouverie.*] Had it been the practice previously to pay the dues in kind?—Yes, that is, it was paid in the valve of the kind.

150. But the engagement was to pay it?—Yes.

151. *Chairman.*] Was there any difference, though the leases were drawn differently in the mode of the payment of dues to the lord?—No.

152. The process was exactly the same?—Yes, they were paid in money.

153. There was the same mode of calculation, and the same mode of payment to the owner of the soil?—Yes. A clause in the lease made a difference in the payment of the rates, and they evaded them.

154. Have you ever known a lease surrendered, and a fresh lease granted, with a view of evading the rates?—I cannot say that I recollect any circumstance of that kind.

155. Has the change been general in your district?—Yes. There may be some few exceptions, but they are very few; every person who grants a new lease at present, adopts the principle of a money payment.

156. Almost without exception?—Yes.

157. Mr. *Hume.*] The object being to evade the rates?—The object being to evade the rates.

158. *Chairman.*] How does that affect the few that remain having leases without a money payment, but a payment in kind?—They have to pay the rates, of course.

159. Then they must pay not only their own rates, but they must pay that proportion of the rates which should fall upon the other mines?—Yes; they would have to pay a larger proportion in consequence of the other mines not paying it.

160. So that every one now who does not evade the rate pays more than his just proportion?—Yes.

161. What has been the consequence, so far as the other parties are concerned, who are neither occupiers of land as lords, and who are not adventurers, the land owners?—They would also have to pay an additional sum.

162. Are you at all acquainted with the union of your district?—Yes; I was vice-chairman; but I am not now.

163. Do you at all attend to that?—I have not done so for some years.

164. Can you give an idea of how much money has been drawn from the rates by this new plan of having leases in money payments in Redruth?—I cannot tell you as to the whole of the union, but I can tell you with respect to the individual parish in which I reside; some 700 *l.* or 800 *l.* from that parish.

165. What is the amount of the whole assessed property of your parish?—About 15,000 *l.* or 16,000 *l.*

166. Can you speak at all as to the poverty of that parish, whence it arises?—From the mines. I should say, taking the Redruth Union, it is principally populated by miners; and therefore most of the paupers are occasioned, either from their being hurt at the mines, or from working in badly-ventilated places; they become infirm, and consequently the burden falls upon the parishes, without the parishes having any beneficial interest from the rating of the dues, which they formerly had.

167. The large expense to the poor's rate arises, you think, from the mines?—In that district, certainly, and in all the mining districts of Cornwall.

168. And scarcely any of the mines assist now in paying that expense which they create?—Scarcely any; none in Redruth.

169. Mr. *Michael Williams.*] Are you not aware that the whole of the rental of St. Agnes was absorbed by the maintenance of the poor, and that not being sufficient to maintain them, the surplus was obliged to be collected from the hundred?—Yes.

170. Mr. *Hussey Vivian.*] When was that?—It is a great many years ago. St. Agnes originally was one of the most prosperous parishes in the county, being a tin mining district, perhaps, one of the most ancient, and one of the most flourishing. I should say that some of the oldest families originated there. After that, the mines became poor, and consequently the burden was thrown upon the lannded property, and it became such a burden that the parish could not support it, and they were obliged to apply for aid elsewhere.

171. Mr. *Bouverie.*] Was that subsequently to the change in the rating of mines?—Previously to that, about the year 1820.

172. Mr. *Michael Williams.*] Are you aware that the poor's rate of the parish of Gwennap amounted to about 3,000 *l.* a year?—Yes.

173. Are you not aware that the whole population of that parish is about 13,000?—I am uncertain.

174. Are there not about 10,000 to 11,000 of them miners?—A very large proportion of them are.

175. Are you not aware that in consequence of the alteration of the law leading to the evasion of the rates in that parish, the poor rate has been increased solely by the alteration of the leases to the extent of 1,500 *l.* a year in that one parish?—I know that it has to a very large extent.

176. *Chairman.*] You have been in communication with most of the landed proprietors and the large adventurers in the West of Cornwall?—Yes.

177. Can you speak from your own knowledge as to what the general opinion is as to the rating of mines?—I should say that the general opinion is, that the mines should be rated, taking the dues as the basis. There are others, of course, who differ.

178. You know most of the large landed and mining proprietors in Cornwall, do not you?—Yes.

179. Are the large majority of them in favour of rates being paid?—Yes.

180. Opinions vary in the country as to whether the lord should be rated, or whether the adventurers should be rated?—Yes. The greater number would probably consider that the lord should be rated, and that the rate should not be payable by the adventurer.

181. There is a very general opinion that mines should be rated?—Yes, I think the general opinion is that mines should be rated. Then the question comes, by whom the rate is to be paid.

182. What is your opinion upon that point?—That depends entirely upon whether there is any contract in the lease at present; if not, I should say that for the existing leases the rate should be divided between the lord and the adventurer.

183. Wherever there is a contract that the adventurer should pay all costs, of whatever kind, you would not interfere with those leases?—No.

184. But where there are leases, according to which no rates are payable at present, you would divide the rates between the lord and the adventurer?—Yes.

185. On what principle?—I think it would be fair that the lord, having received the benefit of a money payment, should take his portion; you might divide it between the two. I know some instances in which the lord and the adventurer have divided the difference between them in grating new leases.

186. Do you think that generally they have shared the benefits arising from evading the rate?—I know that that has been done in some instances.

187. Both have been parties to the evasion of the rate and in placing, as you deem it improperly, rates upon those not at all connected with the mines; therefore, as both have shared in it, you think that both should divide it?—Yes, in those instances.

188. Do you fancy that the lord has the larger share?—I believe, in some instances, the lords have had the whole of the advantage.

189. With regard to the miner (because he is to be considered very largely), how is he situated; the moment that the lease is made a money payment and the poor's-rates evaded, does that on the whole benefit him, inasmuch as it gives rise to speculation, or does it, on the other hand, in any way injure him?—It would injure him to a very considerable extent so far as this: that the rates which the lord ought to pay are thrown upon the cottager to a very considerable extent.

190. From your experience, are there or not an amazing number of miners who have cottages of their own built out of their earnings?—I should say, taking the Redruth Union, that thousands of cottages have been built by miners. They occasionally get a "sturt," that is, they come upon a body of ore suddenly, and that gives them a sum varying from 50 *l.* to 200 *l.* or 300 *l.* The first thing they do with it is to build a cottage.

191. Upon what terms do they build it?—They generally have a holding for three lives and the longest liver, which, I believe, is not usual anywhere else.

192. Ninety-nine years, terminable at the death of the longest liver?—Yes.

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In many instances they have perhaps an acre or two of common, which they inclose at the same time.

193. Do you know whether or not, in consequence of this evasion of the rates, those miners have had the poor-rate upon their houses increased?—Yes, I know that of my own knowledge. I will take the parish of Gwennap; the rates there are about 8 *s.* in the pound, and a considerable portion is paid by the cottagers.

194. Does this exemption from rates give such an impetus to the adventurer that it might make him more generous to the miner; and does the miner or not, in consequence of the exemption from rates, get more one way than he loses in another?—With regard to wages, he certainly does not get any more wages from the mines being relieved from the poor-rate.

195. You do not think that it affects the miner in any one way as to his wages?—Not the slightest; but he is affected in the payment of rates.

196. Mr. *Michael Williams.*] Do you know whether or not, by the late evasion of paying the poor's-rate, the maintenance of about 40,000 inhabitants has been evaded to the extent of about 10,000 *l.* per annum. I speak of the whole county?—Yes, certainly; about that sum.

197. So that out of the 40,000 poor inhabitants of the mining districts on which the rate has been levied, more than 10,000 *l.* has been evaded and placed upon the farmers or agricultural interests?—Yes, upon the other property of the county.

198. *Chairman.*] In the immediate neighbourhood of a mine, the land does let a little higher?—Yes, as long as the mine is prosperous.

199. Does the increase of rent more than equal the loss that the parties sustain by the evasion of the rates?—The loss upon the rating is very much more than the increased rental.

200. Colonel *Pennant.*] The additional burden thrown upon the landowners, is greater than the additional rent which they receive from the cottagers?—Yes; it is merely the small cottars' fields that they get any benefit from during the prosperity of the mine.

201. *Chairman.*] Upon the corn, there is no increase; but upon vegetables and so on?—Nothing but a few cottages about the neighbourhood of the mine would be benefited by it.

202. As a whole, you do not think that the rental in the neighbourhood of a mine is increased?—A mere trifle.

203. Mr. *Spooner.*] You stated that the general opinion is in favour of rating mines, taking the dues as the principle of rating?—Yes.

204. Do you think it fair and just, that money received from dues should pay as much in the pound as money received from land?—No; I think that there should be a difference in that respect, for this reason: there is a certain loss of land after the cessation of the working of the mine, which would never be brought to any benefit again, and therefore a certain proportion should be deducted from the amount of dues before it is rated.

205. Do you not conceive that paying the dues for the right of working mines, is more like a purchase of the mine, than a mere occupation of the mine?—No, it is not actually a purchase; I cannot look upon it in that light.

206. Is it not paying for the mine by instalments?—No, because if you do not raise any produce, you do not pay any dues.

207. If you get a certain quantity of mine, you pay a certain due for it?—Provided you raise anything from it, not otherwise.

208. If you raise it, it has gone away upon the estate?—Yes.

209. Is that a simple occupation of the estate; is not it rather a selling of that portion of the mine by instalments?—It is, certainly.

210. The corpus of a farm remains for ever, and the rent remains for ever, but the corpus of a mine annually diminishes, and the dues must ultimately fail?—Yes.

211. Should that property, which is annually deteriorating, be assessed to the poor at the same rate per pound as that which is permanent, and remaining property?—No, it should not be.

212. *Chairman.*] There is a very considerable difference between the copper mines in Cornwall, and coal mines; in coal mines, you make your calculation as to the quantity of coals there, but no man can make a calculation as to the quantity of copper in a mine?—No; in coal mines, you can ascertain whether there is any coal before you commence working; but in copper mines, we must search

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to a considerable extent before we can ascertain whether there is any copper whatever.

213. Mr. *Spooner.*] You have heard of faults in coal mines?—Yes.

214. Do not they render coal mines equally uncertain?—They are to be recovered, I understand.

215. Mr. *Ridley.*] You stated that in former times, till within the last 15 years, these mines were assessed to the poor-rate?—Yes.

216. During the time that they were so assessed to the poor-rate, do you think there was any great effect upon what I will call the industrial speculation of the small adventurers?—No, I think not.

217. The mines being assessed did not in any way retard or prevent that?—Not at all.

218. Do you think it would be likely to have that effect now, to prevent the small miners going about upon their own adventure?—There are none now who do so, except in streams. There they frequently go on upon their own interests, and work by themselves; but not in digging for mines.

219. Mr. *Michael Williams.*] Are the mines in Cornwall deep, so that poor men could not carry on a speculation of that kind?—It is a matter of impossibility that any poor man could do it, because some of them are a quarter of a mile in depth.

220. Are not most of the mines worked by steam engines; and being expensive, they require a company to carry them on?—Yes they require, many of them, very large capital.

221. There are scarcely any mines in Cornwall, of any production, but what are worked by steam engines or water power, are there?—No, I do not know of any case where a mine is worked to any benefit, where steam or water is not employed.

222. Do you believe that, if the lord were rated in respect to his dues, that would materially check the spirit of mining?—Not at all.

223. Had it, in your opinion, during the time that mines were so rated to the poor, the effect in any way of checking or stopping mining?—Certainly not.

224. Do you think that rating the lords to the poor would be in any way injurious or prejudicial to the working man?—No.

225. Do you believe that, by so doing, it would be unfairly to the prejudice of the miner?—No, certainly not; it would be advantageous to the miner.

226. What is the amount of the mining population of Cornwall and Devon?—I do not know what it is in Devon, but Cornwall has about 40,000.

227. Do you think it would be just to throw the maintenance of the whole population of 40,000 miners upon agriculture wholly?—I think it would be very unjust.

228. In the districts and parishes in which mines are situated are the estates benefited to anything like the extent of the additional poor's-rate being thrown upon them; would they be benefited to anything like that extent?—No.

229. Would not a poor miner, who builds a cottage and improves his small piece of land, be materially injured by the poor's-rate being thrown upon him in in consequence of the non-payment of the rates?—He is materially injured at this moment by the non-payment of the rates.

230. Therefore the whole population would be materially injured, instead of being benefited by the poor's-rate being thrown on the surface?—Yes; I think it is a common act of justice that the parishes should receive the benefit of the rating; because after the cessation of the working of those mines they leave a burden upon the parish; in some of them to a very considerable extent.

231. What proportion of the landed interest in Cornwall do you believe are in favour of the lord's dues being rated to the poor?—I cannot answer that question.

232. Was there a meeting held in Cornwall of the principal landowners and adventurers in mines sometime ago, on the subject of rating mines to the poor? There was.

233. What was the opinion there expressed?—I was in the chair, and I thought it was the unanimous opinion that the dues should be rated; but I was told afterwards that there were three dissentients, and three only at that meeting.

234. Was that county meeting one of the most respectable that ever met?—Yes, that was the case; it was a very influential meeting. There were no dissen-

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tients to the rating of the dues, but only to the manner in which it should be done.

235. Do you believe that there are three-quarters of the miners in Devon and Cornwall that approve of the rating of dues of mines to the poor?—I could not say what proportion.

236. But a large proportion?—I should say the majority approve of it.

237. Mr. *Hussey Vivian.*] Are you not aware that a large meeting was held lately, and that a resolution was unanimously come to, that a petition should be presented against the rating of mines?—I do not conceive that to have been a county meeting, because the requisition stated that all those who were opposed to the measure should meet.

238. It was a very large and extensive meeting of adventurers, was not it?—I was not there, so that I do not know; I have seen a report of the meeting in the paper, but it was stated that in consequence of the press of matter, no name was given, nor any of the speeches.

239. Mr. *Hutchins.*] You have not seen the names?—No, I have not seen the names.

240. *Chairman.*] It was a meeting of all parties who were opposed to the measure?—Yes.

241. There was a county meeting before that, to which all parties were invited?—Yes.

242. Mr. *Michael Williams.*] Do you mean to say that this meeting was called, confining it, to those opposed to the rating of mines? — So the requisition stated.

243. Mr. *Hutchins.*] You stated in answer to a question from the Honourable Member for Newcastle, that no person but people of capital could embark in the Cornish mines; did you intend your answer to apply to mines generally, or simply to copper and tin mines?—To mines generally.

244. Are there any iron mines in the county of Cornwall?—There are some.

245. Could not they be worked by poor people?—Not to any extent.

246. Do they lie very deep, or are they near the surface?—They are near the surface.

247. Would it not be possible for poor men to work those mines?—No, there would be a very large expense in shipping the iron to Wales, to the blast furnaces.

248. Are there none near the coast?—No.

249. Not at St. Austell?—No; there is no blast furnace in the county.

250. Could it not be carted there?—There is a railway laid down to carry the iron ore to the shipping pool.

251. Mr. *Hussey Vivian.*] Is not nearly the whole of the streaming conducted by poor men?—There are many instances where there are sets of adventurers who take the streams, and keep people under them.

252. What proportion of the stream undertakings do you consider are worked by adventurers?—I cannot answer that question.

253. As a whole, they are generally conducted by poor men, are not they?—I should say so.

254. Are not the mines in the parishes of Newlyn and Redruth worked at money-rents?—Nearly all of them.

255. And have not higher dues been reserved in consequence?—In some instances.

256. So that the lord has had the advantage of the non-rating of those mines?—Yes; and in some instances they have been divided between the adventurers and the lords.

257. To what parishes does your experience principally apply?—There is Gwennap, and Redruth, Illogan, and Camborne.

258. You are acquainted with Liskeard, and the westward of the locality?—I am acquainted with the locality generally.

259. Do you know whether in those cases money-rents, or rents in kind, are reserved?—I do not know it of my own knowledge.

260. Colonel *Pennant.*] When you speak of mines being worked by poor people, do you mean workmen working on their own account?—Yes.

261. In places where no hired labourers are working?—Yes.

262. Mr. *Michael Williams.*] Are the tin-streams of Cornwall worked to any great extent; any magnitude?—Yes, I should say there are large quantities of tin produced.

263. Mr. *Ridley.*] Have you any lead-mines in Cornwall?—Yes.

264. *Chairman.*] If a few parties had not begun to evade the payment of the rates, do you think the thing would have gone on quietly in the county of Cornwall to this moment?—Yes; except in the individual instance of Mr. Tremaine.

265. What is your opinion as to what will be the case with regard to it at the end of a few years?—I understand some of the gentlemen in the neighbourhood are putting clauses into their leases, compelling the tenants to pay the rates. I am talking of the landowners only. I know, in the instance of an Honourable Member of this House, Sir Richard Vyvyan, that has been done.

266. Mr. *Bouverie.*] Is it the fact in those cases that the adventurers do pay the poor's-rate at present?—No, they do not.

267. It is merely contingent upon its being imposed?—Yes.

268. In case the poor-rate is levied upon a mine the adventurer has to pay it?—Yes. I know an instance of a very large mine, and a profitable one, where the lord let his land for an 18th dues, and he afterwards let his land for a money payment at 16th dues, stating, "I will, should the Legislature at any time place the rates on those dues, grant it you at an 18th instead of a 16th;" and then the adventurers would have to pay the rates.

269. Mr. *Hussey Vivian.*] In the meantime the lord has the advantage?—The lord has the advantage.

270. Mr. *Hume.*] Both would have the advantage, in fact?—No; I think the adventurers are pretty much in the same position; they pay a 16th now; they would have to pay an 18th and the rates.

271. Mr. *Hussey Vivian.*] Are there not many instances of mines in Cornwall producing large quantities of ore, which are not in any way worked beneficially to the adventurer?—Yes; many mines are continued to be worked for many years without making any profits.

272. The lords of those mines receive a very considerable income from them, do they not?—In some instances, but in some they give it up.

273. Generally speaking they do receive it?—Yes; but in many instances they give it up, or often times take less dues.

274. Do you think that it would be fair to increase the loss of the adventurer by throwing the dues upon him while he was absolutely making a loss by the working of the mine, and the lord was making a profit by the working of the mine?—It depends upon the clauses in his lease; if he is bound to pay the rates if they should be levied, of course he must pay them; the adventurer has taken the sett under those conditions.

275. Would that not have the tendency of discouraging adventurers?—It might discourage them for a moment, but not to injure their working the mine in any degree.

276. The greater the burthen imposed upon the mine, the greater the loss that would accrue to the adventurers?—Yes.

277. Must not that *pro tanto* discourage the continuance of the working of the mine?—No, it would not; there are many instances where from the great poverty of the mine, the adventurers appeal to the lords for an abatement, or to give up their claim altogether, which is done.

278. That is done in order to encourage the working of the mine by lessening the loss of the adventurer by reason of the dues?—Yes; and in many instances a mine has been saved, and has become profitable afterwards.

279. If you imposed a burthen which could not be dealt with in that liberal spirit, but which must be paid, would not that have a precisely opposite tendency from that beneficial tendency of the abatement of the lord's due?—If it comes to be a very heavy burthen, the adventurer must appeal to the lord to help him.

280. *Chairman.*] Your experience is great that mines are worked, simply paying the costs of working, for many years?—Yes.

281. What is the reason of that?—Simply in the hope of making further discoveries.

282. Is not it the case that they have made large profits, and hope to make others?—Yes.

283. Mr. *Hussey Vivian.*] Are there not many instances of old mines having been resuscitated, and set to work again, in the county of Cornwall, which have returned very serious losses to the adventurers?—There are instances of that kind.

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284. If a poor-rate had been levied upon those mines, would not that loss have been increased?—To the extent of the poor-rate; but really it is such a trifling sum that I do not think they would care much about it.

285. Colonel *Pennant.*] You stated that you knew some mines raising a considerable quantity of ore, but which do not give any profit to those who work them; if they are raising a considerable quantity of ore, I should imagine that they are employing a considerable number of men?—Yes.

286. Which number of men would cause a certain degree of liability to the expense of the poor-rate in that district?—If the mine ceased to work.

287. Does not the employment of a number of people occasionally throw a charge upon that district, in cases of accident, for example?—Yes, from accident and infirmity.

288. In that case do you not think that it would be just, although the occupier did not derive a large profit, but the landlord was still receiving a rent from the mine, that some contribution towards the poor-rate should be paid by the landlord?—Yes, most decidedly; I always maintain that the dues ought to be rated as an act of common justice to the country.

289. Mr. *Hussey Vivian.*] In case the mine was not profitable those dues ought to be levied from the landlord?—No, I do not say so.

290. On the average of paying mines, what do you consider would be a fair purchase for those mines; how many years?—The dividends vary in most mines so frequently that you can scarcely calculate the number of years' purchase. In some mines it may be as much as seven years' purchase, in others it is not more than two or three; it depends entirely upon the store of the mineral that may be discovered in the mine.

291. Probably three or four years might be taken as the average rate of purchase?—Yes.

292. Consequently a mine is in a very different condition from land, or any other fixed property, which is of the value of 30 years' purchase?—Yes; you make that difference because of the uncertainty of mining.

293. That to a certain extent gauges the hazardous nature of an income arising from mines?—Yes.

294. Mr. *Bouverie.*] Have you any open mineral workings in this district?—No, we have not; there is scarcely any mineral discovered in Cornwall which is near the surface, excepting tin.

295. *Chairman.*] Do you think that there would be any great hardship, taking it as a whole measure, if, in the case of those leases where there is an evasion, or where no poor's rate has ever been paid, the whole of the burthen should be thrown upon the lord of the soil?—I think he ought to pay it, in case there is no covenant to the contrary.

296. Where there is a payment guaranteed to him against all things, you would allow that to exist, and in the case of all leases where there is no rate paid on royalties now, you think it would be less?—It would be less; because, in many instances, the lord has received the larger portion of the benefit from evading the rates.

297. The lord has the power or not of introducing a new population?—Yes.

298. Mr. *Hutchins.*] Are mines in Cornwall rated to the highway rate?—No; the highway rate was evaded at the same time as the poor rate, because they were assessed in the same way.

299. Mr. *Ridley.*] Do you think that upon the whole it would be, as a general principle, better that the owner should be the person who is visibly responsible, and whose name should appear upon the assessment book, and that he should then make his own arrangement with his lessee?—Yes, I think so; for this reason, that in the present instance the lord has received a greater benefit than the adventurer in evading the rates.

300. You would leave them to settle how much they should each pay?—Yes.

301. In the case of an adventurer of small means, which is the case in some parts of the country, you would apply that principle still more?—No; I do not think we have any of those.

302. Mr. *Hussey Vivian.*] You stated that the rateable property in your parish was about 16,000 *l.*?—Yes.

303. What proportion of that 16,000 *l.* arises from house property; what proportion from purely agricultural property, and what proportion from mining property?—

perty?—I cannot tell what the difference would be between the houses and land; but there would not be a great deal from land.

304. Would it be 1,000 *l.* from the land?—Perhaps it might be somewhere about that.

305. The house property is as five to one of the land?—Yes, about that.

306. Does not the whole of that house property depend upon the mining interests of the country?—Yes; the whole of it, or nearly so.

307. In truth, the mines are paying by reason of that house property?—Yes; if the mine cease to work, the house property becomes valueless. We have had many instances where houses have been obliged to be pulled down.

308. Is the production of ore less now in Redruth than it was 20 years ago?—No; probably it is rather more.

309. So that there appears very little danger, practically speaking, of mines ceasing to produce?—In the parish of St. Agnes, and in some others in the west part of the county, very large mines have ceased to work, and all the able-bodied persons have left.

310. Mr. *Michael Williams.*] Would not the rental of those houses at Redruth be lessened in value, supposing the whole of the poor rate were thrown upon the agricultural and house property?—It is so at present.

311. *Chairman.*] Do you fancy that this evasion of the poor's rate has in any way led to an increase of speculation?—No, not the slightest; I do not think it has made any difference whatever, either one way or the other.

312. Mr. *Bouverie.*] It has had no effect upon mining adventure?—Not at all. I believe many people have the idea, and it has been mentioned, I believe, at some meetings, that it would have such an effect upon the mining interests in the county, that it would destroy in a great measure their working, and would be against the working miner; neither of which do I believe.

313. Mr. *Hussey Vivian.*] You gave the Committee an instance of a mine, in which the dues are a 16th, and in which a covenant existed, that if the rates were thrown upon the adventurers, they should then be reduced to an 18th. Consequently, the difference in that case was assumed to be as between a 16th and an 18th?—Yes, from a 15th to an 18th would be about the difference.

314. Would not 18th dues stimulate mining rather than 15th dues?—A man who really wishes to speculate, and who is a legitimate miner, would make the best bargain that he possibly could for as little dues as possible; but, in many instances, a speculator will take any terms that you please to demand of him.

315. Have you not yourself refused to take mines or to have to do with mines in which the dues were excessive; is not that a common thing?—No, I do not think that it is a common thing; it has occurred but rarely.

316. Mr. *Bouverie.*] Has it ever occurred that an adventurer takes a mine of a landowner to pay dues if it turns out a good adventure, and to pay none if it does not?—No; whatever the returns may be, either small or large, he pays in proportion.

317. Mr. *Michael Williams.*] Whilst the dues were rated to the poor, what was the effect? Did the copper and tin mines in Cornwall materially increase almost to the extent of treble in the course of a few years?—They were very considerably increased, no doubt, both in number and also in the produce of the mines.

318. From 5,000 *l.* to 13,000 in the case of copper?—Yes.

319. Mr. *Hutchins.*] You do not attribute that to paying the dues?—No, certainly not.

320. That is because the people in the county of Cornwall were so lucky as to find good copper lodes?—Yes.

321. Mr. *G. Cavendish.*] Can a miner in Cornwall enter upon a mine without the consent of the lords so long as he pays the dues?—Not at present. Formerly there were bounds in Cornwall, and a man who merely cut some corners within a certain space of ground, had a right to enter there and work for tin but not for copper, and he merely paid the lord a certain portion of the dues.

322. That no longer exists?—No.

323. Mr. *Bouverie.*] Has the practice of bounding entirely ceased?—Yes, excepting where they have been continually in work; but where they are merely renewing the bounds, those are completely done away with.

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324. Mr. *Hussey Vivian.*] Who was it that first started the principle of a money payment in Cornwall?—Mr. Tremaine.

325. Was he not one of the largest landed proprietors in the county of Cornwall?—Yes.

326. And a man universally respected and beloved?—Yes.

327. Mr. *Michael Williams.*] Did he not make the declaration:—"I wish I had never tried the question, because it will, I fear, produce the most unjust measure in carrying out the evasion of the payments of the poor-rates in mining dues?"—I have heard him make use of the expression, "I never regretted it but once."

328. *Chairman.*] Supposing you were to attempt in any way to tax the profits in Cornwall, what would be the result?—There would be a great agitation.

329. Do you think that it would be almost impracticable?—Yes.

330. Mr. *Spooner.*] Do not they get at the profits under the property tax?—Yes, we pay a property tax on mines.

331. Would it cause a greater agitation if you were to ascertain the profits upon mines, in order to make a rate for the poor, than in ascertaining the profits for the purpose of the property tax?—Yes, I think it would.

332. Why do you think so?—Because it is an unusual thing to rate the profit of mines; it is a matter of speculation; it is a different thing from trade.

333. Colonel *Pennant.* Would not different deductions have to be made from the profits in the case of the poor-rate, than in the case of the income tax?—Yes, there should be.

334. And you think that you would find great difficulty in arriving at a just estimate of those deductions?—Yes.

335. *Chairman.*] It would be almost impossible to do it?—Yes.

336. Mr. *Michael Williams.*] Are you not at liberty to deduct the losses in one mine against the profits in another?—No.

337. Mr. *Spooner.*] If the same individual holds two mines, and he gains by the one, and losses by the other, is he bound to pay upon the gaining mine, without getting any return upon the losing mine?—Yes; I have tried that question myself, and have failed.

Mr. *Edmund Marriott,* called in; and Examined.

Mr. *E. Marriott.*

338. *Chairman.*] YOU have been some time in Cornwall?—Upwards of 10 years.

339. You are a Trustee, are you not, for one of the largest mining properties in Cornwall?—I am.

340. You are the managing trustee?—I am the managing trustee.

341. Everything has gone on for years under your direction?—During the greater part of that 10 years.

342. It is a very valuable mineral property, is it not?—Very.

343. What minerals are they?—Copper and tin.

344. Is there any lead?—Very little; there is lead, but the comparative quantity is very small.

345. Have any changes taken place since you have had the management of the property in your neighbourhood, as to the mode of leasing the mines?—None of a material character; none affecting the principle of leasing.

346. According to your leases, have you money payments, or is there a payment in kind?—The payment is in kind.

347. Have you any properties mixed up with your property, in which there is a payment in money from other parties?—Yes.

348. How does that affect the property which you represent?—Our general practice is to reserve in kind almost invariably; but in some few solitary instances, where our property has been mixed up with other people's, and they have possessed a larger interest, and have reserved in money instead of in kind, we have consented to waive the general principle, where we have had a less interest, and to take it in money instead of in kind, for the sake of agreement with them.

349. Can you give the Committee any idea of what would be the annual saving, supposing you did not pay on the property that you represent, but reserved it as a money payment, so as to evade the rate?—I am not prepared to speak to that.

350. It would amount to a very large sum?—Very large.

351. Some

351. Some thousands a year?—Probably; but of course it would fluctuate very much.

352. What induces you, as the trustee of the property, not to take advantage of that?—Because we think it unjust.

353. Mr. *Bouverie.*] Are you owners of the surface as well as of the mines?—Yes.

354. *Chairman.*] In what parish are the richest mines that you have now?—Camborne, Illogan, and Redruth.

355. Will you just state to the Committee why you think it would be unjust to reserve money-payments?—Because the mines, which bring a very large population into the neighbourhood, and throw a great deal of expense upon the poor's-rate, and therefore upon the land, ought to bear some proportion of the expense.

356. Do you think that the proportion is larger than it ought to be at present?—It is very difficult to make any accurate calculation; and owing to that, we have generally been content to take the royalty as a test of the proportion that ought to be paid.

357. After having gone minutely into the matter, do you fancy that the royalty is rather too high a test?—I do not.

358. Do you find in your neighbourhood that as leases expire where there was a reservation in kind, generally speaking, they are made in money to avoid the rates?—I do not in my neighbourhood.

359. You are surrounded by other landlords who observe the same justice towards the other ratepayers as you do?—Yes; the principal change, if any, has been to alter from a money rent to a reservation in kind, in order to insure the payment of the poor's-rates.

360. That is not the general practice throughout Cornwall at present?—I can only speak as to my own neighbourhood; but my impression is, that the principal landowners, in granting mining sets, do grant them with a reservation of the dues in kind instead of in money. Certainly, that is the case in my own neighbourhood.

361. Who pay the poor-rates in all your sets; the adventurers or the occupiers?—The adventurers by specific agreement.

362. In all cases?—In all cases.

363. What is your opinion as to what should be done with regard to existing interests where there has been an evasion; how would you manage in that case?—It would depend upon the circumstances under which the evasion had been effected. If it had been done by the mutual consent of both parties, I would divide the rate between both parties.

364. It would be a very difficult thing to take every individual case, but as far as your experience goes, which do you think would be the less evil of the two; making the adventurer pay a half, or making the grantor pay the whole in those cases where there has been no prior payment of the poor-rate?—I think a division would be the less objectionable of the two.

365. How many mining leases have you now in existence?—I am not prepare to tell you exactly; I should say about 30.

366. And they involve an immense capital?—Immense.

367. Mr. *Michael Williams.*] A capital equal to about 500,000 *l.*?—I should think more; perhaps 1,000,000 *l.*

368. Mr. *Hutchins.*] How much land is a grant?—There is no fixed quantity; it depends entirely upon circumstances.

369. Mr. *Michael Williams.*] According to the present marketable value of the shares, is not the property of those 30 mines considerably above 1,000,000 *l.*?—I should think it was.

370. *Chairman.*] With regard to this property, do you think that in any one instance of any lease which you have granted, supposing the adventurers had to pay the poor-rate now, they would at all cease to work in the same spirit as they do now?—Not in a single instance.

371. You do not think that it would affect that subject in any way whatever?—Neither directly nor indirectly.

372. Mr. *Michael Williams.*] Nor would a poor labourer be at all injured by the dues being rated to the poor?—He would be benefited.

373. *Chairman.*] Your opinion is, that to evade the payment of the poor's-rate would be unjust to the ratepayers; and, on the other hand, that the payment of

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a poor's-rate would, generally speaking, not at all affect the mining interests of Cornwall, as far as speculation went?—Indubitably.

374. Mr. *Michael Williams.*] You stated just now that it would be unjust; did you mean that it would be unjust towards the agriculturists, as well as towards the poor cottager, who has built a house, and enclosed land?—I mean that it would be unjust to all parties who now pay the poor's-rate, who are the working miners, as well as the agricultural tenants.

375. Mr. *Hutchins.*] You spoke of a population being brought into the district by the mines; do not part of that population contribute towards the relief of the poor?—They do.

376. What proportion?—That I am not prepared to say. It is in respect of the occupation of land and houses.

377. *Chairman.*] Where you think it right, in cases of evasion, that the rates should be divided between the adventurers and the grantor, that of course only extends to existing leases?—Only to existing leases.

378. Mr. *Hutchins.*] In the case of new leases, I understood you to say, that the landlords obliged the adventurers to pay the poor's-rate; does the landlord make any diminution in the royalty on that consideration?—That is a matter of calculation between the two parties.

379. Is it the practice to take into consideration, that the adventurer has to pay the poor's rate?—Yes.

380. In the case of old leases, if they are put upon the same footing as regards poor rates as new leases, they will be in a worse situation than the new leases?—Yes.

381. With regard to the value of the particular mines of which you spoke, as being more than 1,000,000 *l.*, is not that subject to great fluctuation?—Very great.

382. In another year it might not be more than a quarter of a million, if the lodes turned out badly?—It is impossible to state that.

383. Is it very large?—It is very large.

384. Mr. *Hussey Vivian.*] Do you think, as a whole, that the adventurers could afford to pay higher dues than they do at present?—That is a question which I have great difficulty in answering. It depends so entirely upon the peculiar circumstances of each case.

385. Speaking of it as an average, do you think that they could afford to pay $\frac{1}{12}$th instead of $\frac{1}{15}$th?—In rich districts they might.

386. Could they do so in the case of poor mines?—There it would fall very hard upon them.

387. Are there not a great many mines in the county of Cornwall which are not paying?—A large number.

388. If the dues were thrown upon the adventurers in those mines, their loss would be increased, *pro tanto*, would it not?—Certainly.

389. Do you think that that would be desirable?—I would answer that by stating the general practice in our neighbourhood, that where mines are not making a profit we hardly ever take the full amount of the royalty.

390. That is in your own discretion, and you exercise a wise discretion upon it, no doubt; but this being a statutory enactment, no such discretion could be exercised; the burden of the rates must be imposed?—If there is no profit, there would be little or no dues.

391. In cases where the dues are conceded, as they are in your case, it would be so, but in many instances that is not the case, is it?—In practice I do not know of any instance of a mine continuing to work at a great loss, and paying large dues.

392. *Chairman.*] Have you ever found that in the case of a mine getting deep and poor, the whole dues have been given up?—Frequently; entirely.

393. Suppose you were to attempt, in any way, in Cornwall, to rate the profits, what would be the effect as regards speculation?—It would create violent agitation.

394. It would tend to destroy the mining property in a great measure?—I am not at all prepared to say that.

395. It would create great sensation?—It would create great sensation.

396. Mr. *Hussey Vivian.*] You do not think that it would be desirable to throw additional charges upon those mines which are not paying the cost of working?—I do not know; but I do not think that the loss would be increased by

by the imposition of the poor's rates, because it would be met in some way or another by the owner of the soil, practically.

397. *Chairman.*] You said that there would be great agitation with regard to rating the profits, but would it not be almost impracticable to carry it out as far as the working of the thing went; in some places where the mines are rich the poor's rates may be small, and *vice versâ*?—Just so.

398. There would be great difficulty about it?—Very great.

399. And very great agitation?—Immense; I can conceive nothing that would create so much agitation in the county.

400. In fact, it would be a very difficult thing?—Very.

401. Mr. *Hutchins.*] Do you know anything of the meeting which was held in opposition to the principle of rating mines?—I have read a report of it in the local papers.

402. Have you seen the names of the parties who were present?—Yes.

403. Are they respectable parties?—They are not influential.

404. Are they very respectable?—Thoroughly.

405. Mr. *Ridley.*] What is your opinion with regard to assessing the whole value of the royalty instead of the annual value; do you think that an equitable mode of assessment?—Where the royalty is assessed I think it is equitable.

406. Is it not assessing the freehold?—Leaving it to the lord and the tenant to agree who should pay it.

407. Mr. *Hussey Vivian.*] You say that mining property is exceedingly fluctuating in its nature?—Yes.

408. What number of years' purchase should you imagine a profitable mine to be worth on the average?—The theory in the county is that three years' purchase is a fair value; but, generally speaking, shares sell for very much above their value, and therefore for more than three years' purchase.

409. Then the difference between the rateable value of fixed property, such as land and houses, and the rateable value of a mine, may be considered to be represented by the difference between the number of years' purchase of a mine, and the number of years' purchase of those fixed properties, may it not?—I presume so.

410. Consequently, land being taken at 30 years' purchase, and a mine being taken at three years' purchase, the one is 10 times more valuable than the other in regard to its permanency?—Yes.

411. Colonel *Pennant.*] You would make this assessment subject to an appeal from the rate in the same way as all other properties?—Undoubtedly.

412. Mr. *Spooner.*] You stated that the value of a mine in Cornwall is upon the average three years' purchase; do you mean three years' purchase upon the royalty paid, or three years' purchase upon the products of the mine?—Three years' purchase of the profits.

413. *Chairman.*] What is your opinion of the working miner; do you fancy that he is benefited or not by the payment of rates to the poor from the mines?—I think he certainly is benefited by the payment of rates from the mines, because, in the majority of instances, he is a ratepayer, and therefore has to pay a larger amount in respect of his interest in the soil, by reason of the evasion of the mines.

414. You do not fancy that the impetus given to speculation, if there be an impetus by the non-payment of the rates, at all increases the wages?—Not a halfpenny.

415. Mr. *Hussey Vivian.*] The more mines there are working, the more employment there is for the miners, is not that so?—Certainly.

416. And the rate of wages must very much depend upon the demand for labour?—Certainly.

417. Assuming, as has already been given in evidence, that the poor rate may be considered to represent three; the difference between dues of a $\frac{1}{15}$th and dues of a $\frac{1}{15}$th, mining would be more stimulated by $\frac{1}{18}$th dues than by $\frac{1}{15}$th dues, would it not?—We should receive $\frac{1}{12}$th if the adventurers did not pay the poor's rate.

418. Then it comes to this, that the landlord pays?—Indirectly.

419. Whether he pays directly or indirectly, it is very much the same thing, is not it?—If we did not make our adventurers pay the poor's rate, we should exact a higher rate of dues from them.

420. You would pay it by receiving a less rate of dues?—Exactly so.

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421. *Chairman.*] Does any point occur to you, from practical knowledge, that you would wish to mention to the Committee?—I consider that the amount of money contributed to the poor's rate in each parish from the mines working within it, should not be expended annually, but should be funded for the permanent relief of the parish, because the injury done to the parish is permanent.

422. That is to meet the injury to the parish when the mine is exhausted, and the whole population has left?—Yes.

423. There are cases where mines have been abandoned, and great poverty has arisen, and great pressure upon parties having no interest either directly or indirectly in those mines?—Certainly.

424. Colonel *Pennant.*] In the event of this money being funded for the benefit of that parish, do you not conceive that, in the course of time, a part of the population which was first thrown upon the parish would die out, and eventually the remainder of the population would remove to some other place?—The population would die off, but the permanent injury to the land within the parish would remain.

425. What would you do with the proceeds of this funded property?—I would apply it to the relief of the poor's rate in the parish, which, but for that, would be increased *pro tanto.*

426. Then you would continue in perpetuity a fund for the benefit of the parish, after any mine had ceased to be worked in that parish?—I would.

427. Mr. *Hutchins.*] Has not the landlord reaped a benefit from the mine when it was working, which would amply compensate him for the deterioration of the land of which you speak generally?—That depends entirely upon circumstances.

428. Mr. *Ridley.*] The source out of which he derived that benefit has been exhausted?—It has.

429. Mr. *Hutchins.*] Would it not be probable, that after the mine was exhausted, most of the population would move off to another mine?—In the course of time they would; but the productive powers of the land would be permanently destroyed.

430. And you do not think that the landlords reap any equivalent benefit generally?—No.

431. *Chairman.*] Save in a few instances, the land is very much divided in Cornwall?—Very much.

432. So that one man in a parish may be reaping a very large advantage, and 50 men may be suffering at the same time?—Quite so.

433. Mr. *Hume.*] Then your theory is, that the property created by the process of mining ought to maintain the poverty thrown off by the mining population annually?—Undoubtedly.

434. Mr. *Hutchins.*] How many acres have been destroyed in the property which you represent by the working of mines?—I am not prepared to state that.

435. Has it been more than 100 acres?—Yes.

436. How much more; has it been 200 acres?—Yes.

437. Could you give the Committee any definite quantity?—It would be impossible to state specifically, because the consequent damage from mining is so great that the land is practically injured, although not entirely destroyed.

438. Can you give the Committee an approximation to the amount of money that persons receive from mines?—It is a very large amount.

439. Mr. *Michael Williams.*] Have they received 1,000,000 *l.* during the last 30 years?—We had subsequently qualified this reply, and stated about a quarter of a million.

440. Does the total quantity of land injured and destroyed amount to 500 acres?—I think not, entirely destroyed.

441. *Chairman.*] With regard to the principle of finding, might not there be a difficulty in this way, that if you were to raise more rates than were required, those rates must be thrown all over the paying property in the parish, and therefore so far it would be unjust?—If the proceeds of the fund exceeded the amount required by the parish, then the poor's-rate would cease to be paid by the mines.

442. Colonel *Pennant.*] You only levy a rate to meet the demands of a parish, and that rate is only in amount what is called for by the wants of the parish?—Yes.

443. *Chairman.*] How would the sum founded be raised?—In the same way as any other poor's-rate.

444. Would you demand each year more than was required from the whole of the rateable property in the parish?—No; but instead of applying what was

received from the mines to the payment of the current disbursements, I would fund it.

445. Colonel *Pennant.*] In the meantime you would only apply towards the payment of the poor's-rate the interest of that money so funded?—The interest of the money so funded.

446. Then the rest of the money which is necessary for the relief of the poor would have to be derived from the other properties in the parish?—Undoubtedly.

447. And therefore the only relief that the rating of mines under those circumstances would afford at the present time to the parishes would be, the interest of the rate levied upon the mines?—Quite so.

448. *Chairman.*] Would it not have this effect that, as you bring in a population, you will in fact be increasing annually the rate upon each farm?—No, because it would be lessened by the amount of the interest.

449. Would the amount of the interest meet that difficulty?—I think so.

450. Mr. *Spooner.*] You propose that the whole parish should be rated?—Yes.

451. That parish would combine mining property and farming property; do you propose that out of that rate so generally raised, a certain sum of money should every year be funded?—I do.

452. And that fund is to be continued in order to sustain the poor rates of the parish when the mining property ceases to be productive?—Precisely so.

453. Mr. *Ridley.*] You mean to say that this funding should be made out of the money assessed upon the mines only?—The money funded should be exclusively funded from what is raised from the rates on the mines.

454. Colonel *Pennant.*] Who is to pay the rates levied in the meantime in the parish for the relief of the poor; the only money applicable for that purpose would be the interest of the money levied each year?—The land would pay the rate for the current expenses as at present. In one of the largest parishes in Cornwall, and certainly the most productive mining district in the whole of the county, if that principle had been adopted during the last thirty years, there would probably have been no necessity for raising any rates whatever from the mines or the land.

455. Mr. *Spooner.*] And at the expense of the then occupiers you would relieve the present occupiers?—Certainly.

Mr. *William Alexander Thomas*, called in; and examined.

456. *Chairman.*] DO you hold large interests in mines in Cornwall and Devon?—Yes; considerable.

457. You have a large interest, I believe, in one of the largest copper mines in the world?—Yes, I have.

458. Do you superintend the whole of that?—I am chairman of the company, and I take a very deep interest in it.

459. What are the average profits of that single mine?—We have been at work 12 years next August, and our profits up to this period are about 500,000 *l.* in the whole time.

460. Are you solely an adventurer in mines; have you mines in your property?—No single mine whatever.

461. As far as your connexion with mines goes, you are an adventurer in mines?—Quite so.

462. Mr. *Michael Williams.*] What is the amount of the poor's rate for the parish of Tavistock?—I have not been furnished with the exact amount.

463. What proportion of the poor's rate do you pay from these mines to the parish of Tavistock?—We pay upon the dues, and there is a certain deduction made from the dues to make it equivalent to the rating of other property not at the rack rent.

464. *Chairman.*] How do you manage your dues there; they are held under the Duke of Bedford, are they not?—The dues are paid to the Duke of Bedford.

465. What is the nature of his lease?—The payment is in kind.

466. And you always have paid the poor rate from the commencement?—Yes.

467. You have very large interests in other mines in the county of Cornwall?—I have.

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468. Are the leases in money payments, or in kind, in all those cases?—I hold two or three leases in the parish of Calstock, in the Duchy of Cornwall, where there is a money payment.

469. And there you evade the poor's rates?—The poor's rates are not levied there.

470. Mr. *Spooner.*] Has that always been the case?—Always, for the length of our lease.

471. How long is that?—The earliest lease that we have, is, I think, in 1842.

472. Do you know, at all, what was the practice before that time?—I do not.

473. You have been speculating very largely, and, I suppose I may add, very profitably; do you approve of the payment of rates?—Certainly, as far as my sense of justice goes, I think that the rates ought to be paid; as to my pocket, I think that they ought not.

474. Mr. *Michael Williams.*] You mean on the dues?—Yes, because I consider the dues to be the annual value; and as the annual value is generally taken to be the basis for the rating of all property, I do not see why a mine should be exempt.

475. *Chairman.*] You pay largely as an individual towards the maintenance of the poor?—Very.

476. Colonel *Pennant.*] You stated that in some of the mines in which you are concerned the rates are paid, and that there are certain deductions from the rent paid to the landlord; can you give the Committee the scale of the reduction which is made upon the rent?—The amount which has been assessed upon us for the last 12 years is 90,059 *l.* 14 *s.* 1 *d.* The actual amount of dues paid to the Duke of Bedford is 102,453 *l.*; it is about $\frac{1}{10}$th, 10 per cent.

477. *Chairman.*] What do the deductions arise from?—It was merely to equalise the assessment, on account of the rest of the property of the parish being rated not at a rack rent.

478. They were under their value, and you were under your value?—Yes.

479. Mr. *Spooner.*] There are no special deductions for mines, but the rating is the same, both for the rental of a farm and the dues of the mines?—Yes.

480. Do you think that that is just?—Yes, I do.

481. A man rents a farm worth 100 *l.* a year, and another man pays dues to the amount of 100 *l.* a year to the landlord; do you think that that property which is exhausted every year, and in a short time is completely gone, ought to pay at the same rate as a permanent property which yields an income for ever?—Decidedly so, because there the rent is so much more than the real value of the property. In this very case we have paid the Duke of Bedford 102,453 *l.*, whereas the real fee-simple value of that land certainly would not let at 5 *s.* an acre.

482. *Chairman.*] From your experience of mines, is not this the fact, that almost all discoveries are unexpected?—They are most doubtful.

483. And the owner of the soil finds a new farm?—Perfectly so.

484. An underground farm?—Yes; and it is perfectly valueless till the capital of the miner has been applied to it; that is, the mineral underneath the land is valueless.

485. When a discovery of that kind is made in a barren district as to population and fertility, a large population is introduced by the grantor and by the grantees, and you hold that that population should be maintained in a measure by those parties who bring that population there?—Decidedly so.

486. And though you yourself should be released from very large payments, yet still your sense of justice compels you to say that you ought to submit to this charge?—Exactly so; I must confess that.

487. Suppose the lessor and lessee have so arranged matters, that no rates are paid; if a law is made that rates shall be paid upon all mining property, how would you deal with existing leases as between man and man, and as far as advantage is obtained by both parties?—In the majority of cases, I should presume it was a connivance between the lord and the adventurer, and the rates ought to be divided accordingly. Whether or not there was an alteration of dues in that evasion, of course, I cannot say. If there was no other alteration than just to evade the rates, which I suppose would not have been the case if the grantor of the set were a large landholder, I would divide the rates; but if there has been an alteration of dues, of course

course it would act rather hardly upon them to divide the rate; otherwise as a general principle (and I do not believe that there is much alteration made, as the majority is at a fifteenth) I should say that it was exceedingly fair to divide it between the lord and the adventurer, because they have connived to evade it.

488. With regard to the mining cottagers, what is your opinion so far as they are concerned; would the miners as a body be benefited or not by the payment of the rates by the miners?—Decidedly benefited, because they would pay so much less; the greater the value of the assessment, so much the less in the pound would be rated.

489. You have no doubt of that?—No; it is a mere simple matter of figures.

490. It is for the interest of the working miners that mines should pay rates upon the royalty?—Yes.

491. Mr. *Hutchins.*] Does the miner occupy a house assessed to the poor?—Yes.

492. *Chairman.*] Does your experience bear out that of Mr. Davey, that the miners as a body get sturts very frequently, and that in the majority of cases they apply the proceeds to building houses upon their own lives, and those of their children?—In a well-managed mine where they have an intelligent agent, they do not get those sturts so often; they do occasionally, and in many cases I have no doubt they do spend the money in building those cottages, and getting little tenements for themselves; but very often like other people who make money rapidly, they spend it equally rapidly as they gain it.

493. Perhaps those sturts are not so general in large established mines like your Great Wheal Maria Mine as they are in the smaller mines in the western part of the county?—It must necessarily vary according to the nature of the district.

494. Mr. *Hutchins.*] Does the owner of the mine encourage the miners to lay out money upon property in which he is an adventurer?—No, he has little care to do that; for he, as an adventurer, is not at all interested in the surface. In many leases they pay exorbitantly for the surface that is destroyed.

495. *Chairman.*] What do you pay per acre?—I rather think we pay from 20 *s.* to 10 *s.* per annum per acre for the land that we occupy in Wheal Maria, whereas it was not worth originally 5 *s.*

496. Mr. *Hutchins.*] You can have no doubt that the money that the lessor or owner of a mine gains from it far more than compensates him for the deterioration of the soil?—In those instances with which I am acquainted immensely so.

497. Do you know of any instances to the contrary?—No.

498. Mr. *Michael Williams.*] Is not the surface of the whole parish of Calstock held by one set of people at a nominal rent by the Duke of Cornwall?—I believe so.

499. In that case the injury that may be done to the tenant would be borne by the tenant, and the Duke of Cornwall would not bear any proportion of it?—Not the slightest.

500. You have had large mines in the parish of Calstock, of which you have taken leases to evade the poor-rate; has that had the effect of materially increasing the poor rate, and throwing it upon the small farmers?—I should certainly say yes, and for this reason; there is a greater proportion of miners in the parish of Calstock than perhaps is quite equivalent to the number of persons employed in the mines of that parish. The Duke of Bedford, on the other side of the water, does not encourage the location of miners upon his land; he fears greatly the mining population being left in the parish of Tavistock after the minerals are exhausted; and therefore, in order to provide for the increase of persons, accommodation must be found; and they have found accommodation on the other side of the water, in the parish of Calstock principally.

501. Colonel *Pennant.*] Do you occupy any mines under the Duchy of Cornwall?—Yes, in the parish of Calstock.

502. Do they pay the poor-rate?—No, it is a money payment, consequently they are not rated to the poor.

503. *Chairman.*] Are there any other points that you would wish to speak to?—I do not think there are. It has been pretty well elicited that this evasion of the poor's-rate is perfectly absurd; because it is a mere quirk of the law, and manifestly unjust, we having paid the enormous rate of 10,628 *l.* in 12 years. Of course,

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course, if the whole burden were thrown upon this single mine and the other mines were to evade it, we should suffer proportionally, and that would be manifestly unjust.

504. Have you any mines in your neighbourhood now where that evasion is taking place, where there is a money payment?—Yes.

505. Mr. *Ridley.*] Did you hear the last witness speak upon the subject of funding?—I did.

506. Have you formed any opinion upon that matter?—I think that the lord receives an equivalent while the mine is working, which will enable him to contribute more largely, if so required, when the mine ceases to work.

507. *Chairman.*] How would you manage where there were other lords in the same locality who had nothing to do with the mines, and who would have to bear the burden afterwards, when the mine ceased?—That is the difficulty; but there is nothing without a difficulty.

508. I presume Mr. Marriott's evidence went to that, that he would have funded property to meet that difficulty?—Yes.

509. Mr. *Hutchins.*] You heard the last witness say, that in making new leases, if the landlord obliged the tenant to pay the poor's rate, in that case, he would make an allowance out of the royalty, and he would let it cheaper; do you agree to that?—I have not found lords very liberal.

510. If that were so, then the new lessees would attain a better position than the old ones?—Yes.

511. *Chairman.*] You find the mines very profitable, do you not?—I have been successful, but the proportion of successful mines to those of a contrary character is exceedingly small.

512. Mr. *Michael Williams.*] Do not the mines which you represent, and of which you have the management of the mining, produce at least a fifth of all the produce of Devon and Cornwall?—Nearly one-fourth.

513. And is not the market value of the mines, and the property that you represent, equal to 1,000,000 *l.*?—It is a great deal more than 1,000,000 *l.*

514. Colonel *Pennant.*] With reference to the proposition for funding, instead of applying immediately to the relief of the poor the rates levied upon mines, would not that defeat the very object that you propose, of contributing to the rates for the time being, because you would only get the interest of the money that you levied by this rate instead of the rate itself?—I presume, Mr. Marriott intended to say that a certain per-centage should be funded, which, in a certain number of years, would be an equivalent to the land destroyed.

515. Supposing the mines were rated to the poor, you would deduct from the amount raised a certain proportion for the purpose of funding?—Yes; that is Mr. Marriott's proposition.

516. That would, during that time, throw that proportion upon the landed interest generally instead of being paid from the mines?—It ought to be deducted, I presume, from the lord's dues, and the miners would have nothing to do with it.

517. Would not the effect be to throw that additional burden upon the general rates of other property in the parish during the time?—Yes.

518. Mr. *Hutchins.*] Have you taken any new mines upon the principle of the landlord stipulating that you should pay the poor-rate?—Yes; every one of them are so.

519. Suppose that that stipulation had not been in the lease, would you not give more royalty?—Not a farthing; it is so established that I believe no casual incident of that kind would alter the value; where the landlords are liberal they take an eighteenth, but where the landlords are illiberal, they try to get more.

Veneris, 20° *die Junii*, 1856.

MEMBERS PRESENT.

Mr. Ridley.	Mr. Spooner.
Mr. Michael Williams.	Mr. Kendall.
Mr. Child.	Mr. Philipps.
Mr. Colvile.	Mr. Bouverie.
Mr. Henry Herbert.	Colonel Pennant.
Mr. Deedes.	Mr. George Cavendish.
Mr. Hutchins.	Mr. Hume.
Mr. Hussey Vivian.	

NICHOLAS KENDALL, Esq., in the Chair.

Mr. *Henry Sewell Stokes*, called in; and Examined.

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520. *Chairman.*] YOU are a solicitor, living at Truro?—I am.

521. How long have you resided in Cornwall?—About 24 years.

522. During the whole of that time you have been in a mining neighbourhood?—Always, and previously to that I was largely engaged in mining.

523. Where?—In Tavistock, for several years.

524. The principal part of your life has been spent in the mining districts of Devon and Cornwall?—Ever since I was 18 years of age.

525. Parties may live in a mining district without giving much attention to mining, but you have given your attention to it?—I was brought up in Mr. Bridgeman's office, I became largely acquainted with the mining operations at Tavistock, and at that period I went through the East Crinnis cases.

526. Those were the most important that ever occurred in the county of Cornwall?—Yes.

527. Involving to your recollection what sum?—Something vast.

528. Many hundreds of thousands?—I believe so.

529. Have you given your attention at all to the rating of mines?—Yes.

530. And more especially lately?—More especially lately; a good deal some time ago upon the earlier cases at the sessions in Cornwall.

531. Has there been a great change in the county of Cornwall with regard to the rating of mines in the last few years?—I think that within 20 years there has been a considerable change.

532. Have you watched the progress of that change?—I have watched it but I think the change had begun, and had gone to some extent, before I came into the county.

533. Will you give the Committee your opinion at length upon the rating of mines to the poor?—In giving my own opinion, I state the opinion of a very considerable number of mining adventurers in the county of Cornwall, and my opinion is to some extent based on that of persons having a still larger practical acquaintance with the subject than myself. During the period I have mentioned, some 20 odd years, I have perused a great number of setts from time to time, and the result of that perusal has been to show me that in the greater number of cases the dues are reserved as money rents, and I have seen really very few mine setts among the many I have had to peruse in which the dues have been reserved in kind.

534. What has been the effect of that?—To exempt the lord from rateability: the adventurers have not been attempted to be rated.

535. They are not rated?—They are not rated.

536. Have you drawn many mining setts yourself?—Not many. I have been acting more for mining adventurers than for mining lords.

537. But you have granted in both ways, perhaps?—Never but in one way.

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538. Only as a money payment?—Only as a money payment.

539. What has been the effect of that in those neighbourhoods where you have had opportunities of considering it?—I have seen no detrimental effect at all where I have been engaged; I mean, as regards the ratepayers generally.

540. You said just now that by far the greater number that you have seen have been money payments; has that been in an increased ratio these last few years, and have the payments in kind become less and less?—I have seen few setts in which the dues have been reserved in kind at any time, either before or now, and I have not therefore seen any increase; but I should say that those setts I have seen in which the dues were reserved in kind, are certainly setts of an older date.

541. And you have come to the conclusion that, as far as the ratepayer generally is concerned, he is not perilled in any way thereby?—Of course, if you were to make the mines rateable, he would have less to pay.

542. As far as your observation has gone, has not it affected those ratepayers who are not connected with mines either as occupiers or lords?—The effect of not rating mines is that they have had so much more rate to pay.

543. As far as that goes, they have had more to pay?—Yes; but my opinion is, that there has been more than a commensurate benefit conferred upon the parishes generally by not rating the mines on the amount that the lord would have to contribute if rated to the poor. I think the general benefit conferred greatly preponderates, with the exception of a few instances.

544. In what way do the parishes benefit by it?—By the employment of a portion of the population, who might otherwise be out of labour, and become chargeable to the poor-rate. In mining districts the mines employ men, women, and children to a very large extent of a class which would be likely ultimately to be chargeable upon the poor-rate.

545. Have the mines ever taken away a very large quantity of persons, so that the ratepayers have been obliged to pay much higher wages than they would otherwise have had to do for employing them?—During the last four or five years the emigration from the mining districts of Cornwall beceme very considerable, and wages did accordingly rise for the time; and the demand for labour in the mines may occasionally have had the same effect.

546. At this present moment your argument does not apply; at present it is onerous to the ratepayer not connected with mines, that he should have to pay the poor-rates, not receiving an equivalent?—I do not think so; I think he does generally receive an equivalent; I think the farmer receives an equivalent in having a good market for his produce, in the vast number of consumers, who would not be there but for the existence of the mines; the tradesman receives an equivalent in the customers who attend his shop: the grocer and draper, and the persons supplying the ordinary commodities of life, are all benefited.

547. Is the Truro market for corn and cattle higher than other markets, where there are no mines?—I think it is about the highest in the county.

548. Does that arise from the mines in the neighbourhood?—No; Truro is not exactly a mining neighbourhood, though it is a town very closely and intimately connected with the mining districts; and at Truro there is a great concourse of persons attending its markets.

549. Do you know Redruth at all?—Yes; I am steward for the manor of Treleigh, which is principally occupied by a mining population.

550. What is the price of commodities at Redruth; is it higher than in the county generally?—No, not higher than it is usually.

551. Have you any town in Cornwall so central among the mining districts as Redruth?—None, except Camborne.

552. Take Redruth; are the prices of Redruth, as a market, higher than other markets in the county?—No; I think they are something under the average of Truro.

553. Are they lower than Bodmin?—I only know the prices of corn at Bodmin; oats, and so on.

554. Is that higher than at Redruth?—I believe it is lower at Bodmin.

555. Do you fancy that the prices of articles at Redruth, in the midst of a mining population, are so high as to repay the parties who have nothing at all to do with mines, but have to pay the poor's-rates, by the excess they get above other markets?—I think the prices at Redruth are not generally higher than other

other places, but rather lower, because the demand there for goods is such that it produces an immense supply from all parts of the county.

556. How does it happen if at Redruth produce is sold as cheap as in any part of the county, the parties who have to pay poor's rates there have higher prices?—They have a much greater consumption; they have a very many more consumers; they have a large population, requiring all the common articles of produce, food, and clothing, and the rates at Redruth are lower than those at Truro and some other places in the county; they are moderate rates, I believe only 2 *s.* 6 *d.* in the pound per annum.

557. Do you think it right that parties living at a distance, as many of them do, and speculating largely in mines, and the occupier, who has an isolated estate in a mining parish, should both be free from the poor's rates?—I cannot think that the occupier of an estate should be, because we know the poor-rate is chargeable on real estate, and has always been so.

558. You would not exempt both the lessor and the lessee from poor's-rates as to the lord?—I think if anybody should pay at all, the lord, who takes with less risk, should pay; but I think the lord also has some; for it it is uncertain in many undertakings whether he shall receive dues; it cannot be said that the lord in a mine in Cornwall is absolutely free from risk.

559. You know well the mining property of Cornwall?—Yes.

560. Take the lords as a body, and take the receipts as a body, and take the risks as a body, have you come to the conclusion that the risks are so great, and the receipts so small, that the lords are parties who ought not to contribute to the poor's-rates?—I have no doubt that their receipts are very large; but I also know the fact that their land is often permanently damaged by the operations they permit to be carried on upon it.

561. Is the risk at all commensurate with the profits they make as a body?—No; their profits are greater than their risk, beyond all doubt; and I should not object to rate them, if it could be done without bringing the charge on the adventurer.

562. As their risk is the only reason you give why they should not pay rates, I presume your opinion is that they should pay them?—The law is that a landlord cannot be rated. I cannot say they should be rated until you alter the law, that the person receiving the rent, which dues are, is not rateable for it.

563. Mr. *G. Cavendish.*] Was not it up to a recent period the custom in Cornwall that the lord did pay?—He did so under the old setts, in which the dues were reserved in kind, in consequence of a decision of the courts above, which has been considered a very questionable one, namely, that the lord, to the extent of the produce of the soil he received, was to be considered an occupier; upon that principle lords have been held to be rateable, and were rated, where the setts were granted, at dues to be paid in kind; but it has been considered among lawyers, that the distinction was so nice that it ought not to have been admitted.

564. Are you aware that in Derbyshire the lord pays to this day?—No, I am not; if so, I suppose the dues are there reserved in kind.

565. *Chairman.*] Have you ever given your attention at all to any particular mining district where the dues were reserved in kind at one time, and where afterwards the dues were generally in money payments?—My experience does not extend to such a state of facts; and I think during the last 20 years there have been very few instances of dues being reserved in kind in new setts.

566. Being very much concerned for mining companies, you can give the Committee a very good opinion upon this point; do you fancy that if the royalties were rated to the poor it would materially check speculation?—I think it would to some extent; but that it would materially do so is coming to a strong conclusion; it could only be proved by the result. But mining property is so entirely of a speculative character, that anything in the shape of an additional burden would tend to check the investment of capital.

567. Your experience has told you this, that almost all mining speculations that have gone on are in cycles, as it were; they are rushes?—Every two or three years there is certainly a rush with mining speculation.

568. From your experience, do you believe that parties at that moment would care one atom whether the mines were rated or not?—No, not at those periods.

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569. Are not 75 per cent. of your setts in Cornwall granted at those times?—I think not. The Cornish adventurer goes on as a steady adventurer, irrespective of these rushes. Those who are *bonâ fide* adventurers, are continually going on.

570. Do you think that one sett in ten would be given up by parties if a poor's rate were imposed?—I do not think they would be given up, but I think it must lead to applications by the adventurers to have some arrangement, because, under the present setts, they are certainly paying a higher rate of dues than they would have done if the poor-rates were chargeable upon the dues.

571. Mr. *Child.*] I suppose they would not give up?—No; but I am inclined to think that it would check the investment of capital in such undertakings. If London capitalists were to know that their capital was to be burdened with the maintenance of the poor in the mining districts of Cornwall, I think that would operate to some extent to check speculation.

572. *Chairman.*] You know a great many capitalists in London?—Yes.

573. Do you believe, before this question was mooted, they knew whether the poor's rates were paid on their dues or not?—I know that a great many of them did know it; and in one particular instance I know this question of the poor-rates was specially discussed between the lord and the speculators previously to the grant of the sett.

574. Are you aware that a very large capitalist, who gave evidence here the last day the Committee sat, is at variance with you upon that point?—Yes, I am aware of that. I conceive that the gentleman who is alluded to is quite an exceptional individual among mining speculators; he is one of the most fortunate that we have ever known.

575. You were present at a very large meeting at Truro?—Yes.

576. Was not it there the general opinion of persons who are very large adventurers indeed, representing some of the largest mining property in Cornwall, that some one ought to be rated?—I cannot tell you exactly their opinion, but I can tell you what did actually occur. We were told, as adventurers, that the chances were, that if we did not assent to the rating of the dues, we should have our profits rated; the meeting became alarmed at that intimation, and then the various motions were put, and I ventured strongly to dissent from the proceedings then taken, and to express my views as now. The result was, that we could not come to any agreement as to what should be done; and it was suggested, to get us out of the discussion going on uselessly, that a committee should be appointed, to consider what steps should be taken in reference to the measure of last year; that committee was appointed, and we never heard again, as a public body, what they had determined. It was understood that they would report to the public, but, from some inadvertence, or unexplained circumstance, no report was made, and the adventurers have since taken the matter up, and have themselves met.

577. Did the adventurers who then met represent a very large proportion of Cornwall?—Yes, very large indeed: we had the principal adventurers and mine agents from Liskeard, from Gwennap, the same from Redruth, the same from Cambourne, the same from St. Ives, and from Penzance, and other great mining districts of the county, and I have never before seen such an assemblage of mining adventurers.

578. Were they of opinion, as a body, that the mines should not be rated to the poor in any way?—Yes; they carried resolutions to that effect, and only two persons dissented, Mr. Darke and some other gentleman who was present. Mr. Darke stated his views in favour of the present Bill. The meeting were entirely opposed to the rating of mines in any way; but several persons present said that: if the lords could be rated, and the burden could be kept from the backs of the adventurers, they had no objection to such a course.

579. There were two meetings held at Truro, one of which was publicly called; do you mean to say that at that meeting the whole question turned upon the fear of rating the profits?—I think that the meeting was greatly influenced by the intimation, that if we did not assent to the rating of the dues, we should have profits rated.

580. Mr. *Bouverie.*] When was that statement made?—It was several months ago. Whether it was at the close of last year or the beginning of this, I am not sure.

581. Mr.

581. Mr. *Hussey Vivian.*] Did that meeting come to any resolution in reference to the rating of mines?—I do not recollect the first resolution; but the final resolution was, that a committee of mining gentlemen, including the Members for the county, should be formed, to whom the subject should be referred.

582. Was that meeting unanimous upon any one point?—I think after what had been stated, the majority of that meeting were in favour of having some legislation, as they apprehended that profits would ultimately be touched if they did not consent to the dues being rated.

583. *Chairman.*] Who were the dissentient parties, at the first meeting, from the principle of rating mines to the poor?—I can only say that I spoke with a great many mining adventurers who were standing around me, and who concurred in the objection I expressed.

584. Did a single mining adventurer from any part of the western district of Cornwall, saving yourself, make one objection to the rating of mines?—None openly expressed an objection. It became a conversation very much among lawyers, at least Mr. Boger, Mr. Smith, and myself; few others took part in it.

585. Was not the whole of the discussion among the professional men as to the mode of rating?—Yes; whether it should be the occupier or the lord.

586. Was there any public discussion with regard to the profits?—I believe I was the only person at the meeting who ventured to offer a dissenting view.

587. Was there any public discussion with regard to the profits?—None at all; because it was considered that by rating the dues we should escape the risk of of having profits rated.

588. If there was no discussion as to the profits of the mines, how could the idea of rating the profits influence that meeting?—The statement which I have referred to was made.

589. Do you fancy that that statement influenced in a great measure the decision of the meeting that mines should be rated?—I think it did; and that the meeting would not have been so unanimous as they appeared to be, had they not been under the belief that some legislation was about to take place, and that if they did not mind, their profits would be rated instead of the dues.

590. Are the Committee to understand that you, having had great experience, have come to the conclusion that on the whole mines ought not to be rated to the poor in any way, either as far as the adventurer or as far as the lord is concerned?—Yes, and one reason why I come to that conclusion is this, that in almost all the mining setts of the county, the reddendum of the lease is so worded that the rent is to be paid clear to the lord, free from any deductions for Parliamentary or parochial taxes, whether present or future; and in each sett there is a covenant to the same effect, even though money rents have been reserved, so that the adventurers would really have to bear the burthen, whatever the legislation might be upon the subject.

591. Is that the reason why you think that no one ought to pay; take it as an abstract question; suppose you were to start afresh at this moment, would you, from your knowledge of the mining property in Cornwall, free the grantor from all charges to the poor?—I do not think I should, if you could once get the established principle of law set aside, that the landlord is not to be rated for his rent. I heard Mr. Lumley's evidence on Tuesday last, which in my judgment was a clear review of the law to the present time, and I think few lawyers will hardly answer your question in the affirmative.

592. The reason why you would exempt both parties now is, that, according to the present grant of leases in the great majority of cases you are quite sure the whole of the charge would eventually come upon the adventurer?—That is a main reason.

593. And upon those grounds you would have no rating of mines to the poor?—Certainly not at present.

594. Mr. *Spooner.*] Presuming that it is decided that mines should be rated, do you think that the dues being paid as part of the purchase-money of the corpus of the estate, should be rated in the same proportion as the rent of a farm, that is, merely rated for the occupation of that farm?—I think not in the same proportion, though the dues may be said to some extent to be the purchase-money for the corpus, yet still they are hardly equal to it in many instances, inasmuch as the land is destroyed and no dues are paid. I should say that in some setts the

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adventurers covenant to pay for the full value of all land destroyed, as well as to pay the dues.

595. The getting of the mines is a destruction of the property?—Yes, to some extent.

596. To a very considerable extent?—Sometimes to a considerable extent.

597. The renting of the farm is not a destruction of the property?—No; it is a continued improvement.

598. Do you therefore conceive that the two properties should not be rated upon the same principles?—Yes.

599. Mr. *Child.*] Where there is a good tenant, in the one case, the farm is improved, but in the other case, if there is a good tenant, it is altogether depreciated?—Yes.

600. Did not you state that the ratepayers, where mining operations are going on, received an equivalent in the advance of prices?—No; they have better markets. I do not know that the prices advance much.

601. Are the rates higher in the pound in mining parishes than in rural parishes, where there are no mining operations?—I have made considerable inquiry on that subject in various districts in the county of Cornwall; and the result of my inquiries is, that with the exception of the parishes of St. Agnes, Calstock, and Gwennap, there is very little variation between agricultural and mining parishes. In some instances, mining parishes are below agricultural parishes. In one particular case, the parish of St. Clear, in the north of Cornwall, I believe, the rates have been reduced since mines were opened there. Such also, as I am informed, is the case throughout the Liskeard district.

602. I presume that the rent of land is higher or lower, supposing the quality be the same, according to whether the rates are higher or lower?— Yes.

603. Is the rent of land in parishes where mining operations have recently commenced, higher or lower than it is in parishes where mining operations have existed for some time, the quality being equal?—I can hardly answer that, as a general question throughout the county; it would require a particular inquiry into each parish; but I know that in the neighbourhood of Redruth, the land is let at a very fair rental, notwithstanding the mining operations in the district.

604. Do you know any parishes where mining operations have been recently commenced?—I am not aware of any.

605. Have rents risen or fallen in such parishes?—I am not acquainted with any parishes where mines have only recently been opened; but I know that in the parish of Redruth the house rent has considerably increased, from the fact of the mines in the neighbourhood being worked extensively. There is no doubt about that; and I know that in the manor which I represent, the land is let at a fair rental.

606. *Chairman.*] You instanced the parish of St. Clear, as showing that the rates are lower now than they were some time ago?—Yes.

607. Are you aware that the parish of St. Clear has been re-valued within the last few years?—I do not know that fact.

608. Suppose you found hereafter that St. Clear was rated excessively low, and now is rated up to its full value, that would make a considerable difference?—Yes; it is possible that may be the case; but I think from the information I have at present, that the agricultural population has been relieved by the working of the mines in that parish.

609. Within the last few years, all the casual poor who used to be charged to St. Clear are now charged to the union?—Yes.

610. That makes some difference?—Certainly.

611. Suppose you find that St. Clear has been valued lately, and valued at a much higher rate, and that St. Clear has been relieved from a large portion of the poor rates in consequence of the poor being made an establishment charge, that would destroy your argument, as far as St. Clear is concerned?—Yes, if that be so; but I have confidence in the information I have received.

612. Mr. *Michael Williams.*] Are you aware that the principal mining districts consist of nine parishes in the county of Cornwall?—It may be so.

613. Have you seen the total amount of produce from every mine in the county of Cornwall for the last year?—I have not.

614. Are you aware whether the principal mines are more than 14 in number?—I think they must be more than 14 in number.

615. Are you aware that the whole number of mines selling products of copper

copper would be more than 105?—I cannot say that; I have not gone into any such calculations.

616. Are you aware that those 14 mines will produce much more than half the total amount of the produce of the county of Cornwall?—Possibly they would.

617. Are you aware that in those mines the owner of the property insists upon the dues being rated?—Not in all of them, I believe.

618. Wheal Bassett you know?—I do not know whether they are paid in kind or not in Wheal Bassett, but I believe they are not paid in kind.

619. How is it in the Bedford United?—I do not know; but the Duke of Bedford generally insists upon their being reserved in kind.

620. What is the case with regard to Wheal Buller?—I think it is not insisted upon there, because Captain William Richards tells me that all the Redruth mines pay money rents.

621. Is not Carn Brae a Redruth mine?—No; it is in Illogan.

622. Are you aware whether the rates are paid upon the dues there?—I do not know; I know that in Lady Bassett's mines generally it is so.

623. Are you aware whether the Devon Great Consols pay rates upon a seventh part of all the produce of the county?—I do not know, but I know that they pay poor-rates upon their dues.

624. What is the case with regard to North Bassett?—I do not know how they are reserved there, but if it is the property of Lady Bassett it is probably in the same position as her other property. In Illogan, the mines which pay poor's rates on the dues are a majority in value, I believe, but I cannot accurately state the proportion.

625. Are you aware that the dues of all mines were rated to the poor from the year 1762 to the year 1836?—No, and I have some doubt of the fact. I have endeavoured to search back in some instances in the books of the miner and the parishes, to ascertain whether such was the fact, and unfortunately the books were imperfect, or could not be found.

626. Did you search the books of the important parish of Gwennap?—No.

627. Mr. *Bouverie.*] Did you find the parish books in the material cases?—In the parish of St. Agnes, I made a very considerable search.

628. Did you find in the state of the books, any evidence that mines were rated?—The lords' dues were rated in the parish of St. Agnes as far back as I could go; and highway-rates were consequently paid in this parish on the dues.

629. Mr. *Michael Williams.*] Are you not aware that if Mr. Bassett had not caused the adventurers to pay the rates on his dues in Camborne and in Illogan, that the poor-rates upon the agricultural farms would be double what they now are?—They would I believe; but the poor's rates in Illogan are very low.

630. Is that in consequence of the rates being paid by the adventurers?—The adventurers pay about one-half, I think.

631. If they pay one-half, the rates would be lessened by one-half upon the landed interest?—Yes; but in any event I believe the rate would not be a large one.

632. Are you aware that in Gwennap, in consequence of the mining rates being evaded, the poor's rates have been more than doubled?—I am not aware of the fact, but I know that the rates in Gwennap are heavy.

633. Are you not aware, that in consequence of the evasion by the mines of the poor's rates in the parish of Tavistock, the rate has been increased from 4*s.* to 9*s.*?—I know that a very large proportion of the labourers in the Devon Great Consols get no benefit from the poor's rates paid in Tavistock, because they reside in the parish of Calstock, and I am told that the rates in Calstock are very high; but I cannot say if that is owing to an evasion of the rates in Calstock.

634. Are you not aware that property is very much subdivided in Cornwall?—Yes, very much.

635. Are you not aware, from that circumstance, that mineral rights and mines are owned, not by the agriculturists generally, but by isolated parties, who are benefited by the dues, throwing the poor population upon the agriculturist?—I have no doubt it must be so as a fact, that the poor must be thrown upon the land.

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636. Do you believe that the miners and their families amount to more than 40,000 persons?—I think that estimate is rather a low one; I should think it exceeds 40,000.

637. Do you think it equitable that the poor population of those mining districts should be thrown wholly on the agriculturist?—I do not think that they are, in fact.

638. Do you think that that additional burden of the poor of those 40,000 people should be thrown upon the farmers?—I do not think it should be, and I consider that it is not so; it cannot be so; it would not be equitable to throw it upon the farmer only.

639. Mr. *Hutchins.*] Could that by any possibility be the case where there is a large mine; is not it impossible where a large mine is worked, but that there must be a very large body of persons who derive their support from the workmen of the mine who are subject to poor-rates?—Yes.

640. And, therefore, the question which the Honourable Member puts, could not arise?—Not in that broad sense.

641. Mr. *Michael Williams.*] To what extent would you curtail the liability which would be thrown upon the agricultural interest?—The fact is, that such liability does not, and never can fall exclusively on the agricultural interest. If you take the parish of Redruth, which consists of a large town, the whole of which may be said to be sustained by the mining operations in the district, every house in that town is rated to the poor. They are rated to a large amount, and unless you consider the houses to come under the term agricultural interest, the question does not apply.

642. What would be the effect in the important parish of Gwennap?—The parish of Gwennap is covered by innumerable cottages and small holdings; those would all be rated very considerably if the poor were to become a large burden there. All those properties in Gwennap must necessarily be heavily charged.

643. *Chairman.*] You said that it could not fall entirely on the agricultural interest?—I consider that it could not.

644. Do you know a very large mine in the parish of Lanlivery?—I do.

645. Is that mine rated to the poor, or not?—I do not know.

646. The whole of the parish of Lanlivery is an agricultural parish?—Yes.

647. Suppose that the mine is not rated to the poor, what parties pay the poor's rate?—Of course the farmers must pay the poor's rate.

648. If the mine does not pay, which it does not, you have in that case the whole of the agricultural interest of that parish, not one of them being interested in that mine, paying the poor's rates of that mine?—Yes; but I am informed that the miners mostly reside in the town of Lestwithiel.

649. And that is an instance in which the whole rate falls upon the agricultural interest?—Yes, if all the miners reside there; and it appears to me that that would be an extreme case, which, like the case of the parishes of Gwennap and St. Agnes, ought to be met, in my humble judgment, by throwing the area of rating wider, so as to extend over the union instead of being confined to a narrow limit like the parish of Lanlivery. The labourers go naturally where they can find employment, and there they may become located, and ultimately prove a burthen, and it is hard that the parish where they have resided should bear the whole of that burthen.

650. Mr. *Child.*] Are there no engines or erections belonging to this iron mine?—I do not know much about that iron mine; it is an extensive iron mine, and one of the few iron mines we have in the county.

651. Have they no engines or erections belonging to that mine?—I am informed not.

652. Are they not rated to the poor?—Such engines and erections are not rated in the county of Cornwall.

653. Mr. *Spooner.*] Do you speak to that of your own knowledge?—I speak of my own knowledge that mining machinery and buildings are not generally rated to the poor.

654. Mr. *Hume.*] Are the Committee to understand you to suggest, as a remedy for the evil stated by the Chairman, that you would increase the area, admitting that the principle is unjust as applicable to the smaller space?—I think that a larger body of contributors than the occupiers of a parish should bear the burden of the poor of the district.

655. Over the parish of which the Chairman spoke you admit that the principle would be unjust?—Yes.

656. And, as a remedy for that, you propose to extend the area?—Yes.

657. You think that extending the area is a remedy for that unjust principle?—I do. It is not really an injustice; it is a burthen on that place, which should be borne by a wider area of country and population.

658. Mr. *Hutchins.*] In most cases the mine would be in one parish, and the workmen in another?—In many cases.

659. That would be so in most cases of injustice?—It might be so in some.

660. *Chairman.*] Was the question of the rating of machinery ever tried at quarter sessions?—I think it was.

661. Was there any distinction made between the kind of machinery?—Yes; and I know that they have sometimes rated stamps and similar erections, but they have not rated counting-houses, or buildings, generally speaking.

662. Nor steam-engines?—No; I never knew a steam-engine rated.

663. Can you call to mind the decision of the quarter sessions with regard to that point?—No; it was some four or five years ago, I think. I do not remember it accurately; I speak to the fact that in many mines in which I am concerned as an adventurer, we pay no rates on machinery or buildings.

664. Mr. *Colvile.*] You say you object to the lord and the adventurer being rated to the poor-rates; does your objection extend to highway rates?—No; mines destroy the roads more than anything else does; we all know that, and we occasionally make contributions, in the shape of presents, for the purpose of repairing the roads.

665. How should mines be rated for that purpose?—I am not prepared to say; if it could be enforced, it is quite reasonable that mines should pay towards the expense of repairing the roads.

666. They did pay before the decision of Rose *v.* Jell, did they not?—No, not all of them, I think. I believe in the parish of Camborn, for instance, the highway rates were not paid; at least there is no proof that they were.

667. Do your mines in Cornwall pay tithes?—No.

668. *Chairman.*] Did you ever know of any adventurers who were free from poor-rates making presents?—Yes; it was done in one instance in consequence of a most fearful calamity in East Wheal Rose.

669. Has it been done in the St. Clear Mines?—I know from information only, that some donations were made towards the relief of the poor for the highways.

670. That is in the very quarter where there was a strong objection to any rate at all?—Yes.

671. And yet, notwithstanding that great objection, they make presents?—They did at first, till some threat was held out against them, and then they were discontinued.

672. Mr. *Hussey Vivian.*] In those cases the mines were profitable?—Yes.

673. *Chairman.*] And they are so still?—They are so still.

674. And they do not continue the presents?—No; I am told they were threatened with an Act of Parliament.

675. Mr. *Hussey Vivian.*] Did you ever hear of a mine that was not paying cost making a present?—Never.

676. Mr. *Hutchins.*] You stated that you wished to have the area of rating extended. Where a mine is of any extent, do not the agricultural population reap a benefit from the mine, and therefore do you not consider that it would be unjust to extend the area of the rating?—I do not think that it would be unjust.

677. You stated at the outset of your evidence that the usual form of mining setts at present was money payments, and that that had been the case for several years past; will you state what is the nature of the interest of the adventurers?—They are, legally speaking, in possession merely of a licence to work and raise the mineral, and to make it marketable, and sell it, rendering the lord a certain portion of the monies received for the minerals sold.

678. Under the present law of rating, corporeal hereditaments are rated to the relief of the poor, and incorporeal hereditaments are not?—Not exactly so; there are some incorporeal hereditaments which are rated.

679. Is a mine anything more than an incorporeal hereditament?—I have asked some learned counsel what I am to consider it, and they say that they cannot precisely define it.

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680. Could the adventurers bring an ejectment in a court of law?—I consider that when adventurers are in possession of a mine they may bring ejectment, though they, in fact, hold under a mere license. In Cornwall and Devon the lords may now, by virtue of a recent Act of Parliament, eject adventurers who have made breach of their covenants, by action in the Stannary Court.

681. Is a share in a mine an interest in land?—That is a question that I must ask you to consult counsel upon, as I have done, and I have had different answers to it: the tendency in the courts is to consider it merely as a personal chattel interest.

682. As a general rule, incorporeal hereditaments are not rateable to the poor, quit-rents, tolls, way-leaves, and manorial rights?—They are not in themselves rateable, but they rate lands or buildings connected with them sometimes.

683. Mr. *Bouverie.*] The tithes are rateable?—They are.

684. Mr. *Hutchins.*] Do you call the tithes an incorporeal hereditament?—Yes.

685. If other mines beside coal-mines were rated to the poor, do you think that a new principle of rating would be introduced?—I do.

686. The lord being at present rateable for the dues, when reserved in kind, do you think that he should continue to be so, or that the adventurer should be put on the rate?—I think that the adventurer ought not to be put on the rate; you might as well rate merchants on their merchandise as rate adventurers upon their shares in mines.

687. Would any practical difficulty arise from continuing the lord upon the rates?—Then you must get rid of the money payments, or enact that a money payment shall be equivalent to a payment in kind, and that the lord, whether he receives in kind or in money, shall be rateable for his dues.

688. Are not the adventurers in mines a fluctuating body?—Yes.

689. The shares are constantly transferred from one person to another?—Yes, incessantly.

690. How are they transferred in Cornwall?—By a simple note or letter addressed by the person selling to the purser of the mine, requesting him to transfer his share to the party purchasing; the party purchasing signs his acceptance at the foot of the note.

691. Have you ever known any difficulty arise from the lord being put upon the rates?—The adventurers have to pay the rates on the dues.

692. If the lord made the adventurer pay the rate, and did not pay it himself, he would require less royalty?—Yes, it would be so.

693. Is not a tithe-owner rated upon the commuted money value?—Yes; but not up to the full amount.

694. What is the proportion of successful to unsuccessful mines?—In my experience, the unsuccessful mines preponderate considerably; and I believe it may be taken as a rule that the losing ones are more than the successful ones.

695. Is it or not desirable to encourage mining in your district?—It is desirable.

696. Do you think adventurers are encouraged where the dues are reserved in money, instead of in kind?—Yes; and so far as existing setts go, they should be expressly exempt from rates; because, under those setts, if a law is now enacted that the dues shall be rateable, they will have to pay the poor-rate also; though they took their setts on the understanding that they should not pay the poor-rates.

697. *Chairman.*] In existing setts, where the lease is so drawn that no rate is to be paid, do you think both parties have gained by it, or only one?—Both, to some extent, but the lords chiefly.

698. If there were a law to make all mines rateable, as both have gained, do you think it fair that one alone should pay the rate?—No, I think not.

699. Would it be fair that they should divide?—It would be equitable, if you adopt the principle of rating at all, and if both have equally benefited.

700. First of all, you say, if parties have agreed, one to grant and the other to take a mining sett on a money payment, by which all poor-rates are to be evaded, you think that the parties have a mutual advantage out of that evasion?—Certainly the lord has an advantage, and the adventurer certainly has an advantage: they both have some benefit.

701. Therefore you think that if a law were passed making all mines rateable to the poor, it would be fair that the burthen should be cast equally upon them?—Yes, if it could be made out that both had benefited alike, but the lord has had

had the great advantage; for you would, in effect, set aside the agreements that we have made with the lords, that we shall pay a certain amount of dues, the calculation and understanding upon both sides being, that we should not pay any poor-rates; so that, in truth, it would be most unjust to ask the adventurers to contribute to the rate.

702. Do you know many of the counties of England?—Yes.

703. Is not the property more divided in the county of Cornwall than in any other?—Certainly; much more than in any other I know

704. There are some very minute divisions of land, are there not?—Yes.

705. Do you know any cases where there may happen to be a mine or two of great value upon a few acres of land, and 30 or 40 proprietors who are in no way interested having to pay the poor-rates of that mine?—I do not know of any such cases.

706. Do you not think that it is likely to spring up in the eastern part of the county where mines are now discovered?—It may be so.

707. Where the possessors of a very small property get a very large amount of dues, and a very heavy population is brought into that neighbourhood, and very bad times occur, and an increase of poor-rates to a very large amount takes place; is not it hard that the other inhabitants of the parish should be obliged to pay the whole of the poor-rates?—If the poor-rates should increase very largely, it would be so; but I think it will be found eventually that they will not increase by mining speculations; while there will be great advantages conferred on the landed interest and the farmers, and all the vicinity, by a spirited investment of capital.

708. Mr. *Bouverie.*] Are the miners Cornish men, or do you import foreigners?—They are Cornish men.

709. Mr. *Hutchins.*] Are not the dues often paid to the lord when the mine is carried on at a great loss?—Yes.

710. Mr. *Ridley.*] I think you stated, that in the event of poor-rates being imposed upon mines, London capitalists would hesitate to venture their capital in such speculations?—I think it would have a tendency to check speculation, but not seriously.

711. Do not London capitalists already invest their money in various matters which do pay rates?—Yes; but not in property attended with that very great risk with which a mine is attended.

712. Do they not invest their money in things abroad, which are attended with considerable risk?—There are no poor-rates there.

713. But they have their risks?—Yes, no doubt.

714. Upon what ground do you think they would hesitate to invest their money in this country in mines, supposing the rates were imposed?—They know the risks already existing, and they would have also a tax towards the maintenance of the poor in the district in which they embarked their capital.

715. *Chairman.*] Have you ever heard of an instance of any company of speculators refusing to take up a sett because they were to pay poor-rates, or have they made it a *sine quâ non* that they should not pay poor-rates?—Yes; I know a case of very good and affluent adventurers doing so.

716. Is not that a solitary case?—That is the only case that I know of.

717. Did you ever hear of any other?—I never heard of any other; there has been no opportunity of hearing; it has been so thoroughly understood in Cornwall for a long series of years that the grants would be at money rents.

718. Are you not aware that the largest landed proprietors in Cornwall always make the grant that the rates to the poor shall be paid?—Not always; as Mr. Marriott stated, it is so in some instances; it is the principle of the parties whom he represents to do so.

719. Have you ever heard that those parties who make it a point to grant their setts in such a manner that the rates shall be given to the poor out of those mines, have had any difficulty, in consequence of that, in letting the mines?—None whatever, because I consider that a lower rate of dues is paid in those cases.

720. Mr. *Bouverie.*] What was that case to which you referred?—It was a case connected with the largest lead-mine in the county of Cornwall; namely, the East Wheal Rose, in respect of which it was necessary to obtain a sett from the Bishop of Exeter in his lands immediately adjoining; and there the subject of poor's-rates was expressly discussed, and the effect upon the dues which were reserved; they were reserved as a money rent.

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721. *Chairman.*] Was that the last grant?—The last grant of the Cargolli portion of the East Wheal Rose was made expressly at a money rent. The law as to the money rent exempting the dues from liability to the poor-rates was expressly mentioned; and unfortunately one of the gentlemen who mentioned it made use of the word "evade," to which his Lordship, the Bishop of Exeter, replied, that it was a very improper term; that we should not evade, but avoid the payment of the poor's-rates, and that very properly, because he said the statute of Elizabeth certainly did intend to exempt metallic mines from ratability.

722. Mr. *Bouverie.*] Did the bargain go off in consequence?—No, it did not; the mine was afterwards worked.

723. Mr. *Spooner.*] They merely stipulated for an alteration of the terms; they did not refuse to take the mine?—The dues were considered very high in the first instance, and then they were granted at a money rent, by means of which they escaped the liability to the poor-rate.

724. Mr. *Ridley.*] Supposing mines were subject to rates; would not the only effect on capitalists investing their money in those mines be, to cause them to pay less rent?—Yes, for the future.

725. They would take the rating into calculation?—Certainly they would.

726. Mr. *Hutchins.*] And in that case the lord would pay the rate?—To some extent, he would do so; but I cannot say the dues would be reduced in proportion to the amount of the rate.

727. Mr. *Hussey Vivian.*] You have been engaged in many negotiations for taking mining setts, have you not?—Yes.

728. Have you known frequent cases in which those negotiations have terminated unsuccessfully on account of the amount of dues demanded?—I can hardly say that they have terminated unsuccessfully on account of the amount of dues demanded; but I have known many cases where they have terminated unsuccessfully altogether, and the dues have been a heavy burthen.

729. It was given in evidence, on Tuesday last, that in some cases a covenant exists that in the event of the poor-rates becoming chargeable upon mines, the dues should be reduced from a 15th to an 18th; do you consider that that would be about the proportion which the rates would bear to the dues?—I cannot make that calculation; but the gentleman who stated that is so thoroughly conversant with the point, that I should rely implicitly on his statement.

730. Are not the losses in mines very great?—Very.

731. East Wheal Rose has been mentioned; that, I believe, was a very profitable mine?—For a long time it was very unprofitable; then it was a mine producing great profits; and then again it ceased to do so.

732. *Chairman.*] What is the case now?—It is now producing considerable returns, but not profits.

733. Mr. *Hussey Vivian.*] Are you aware of the amount of profit which East Wheal Rose has returned?—I think it must have been more than 200,000 *l.*

734. What amount of money do you consider has been invested in unprofitable undertakings in the neighbourhood of East Wheal Rose?—An immense amount. In consequence of the success of East Wheal Rose, innumerable mines were started all round the neighbourhood, in the parish of Newlyn, and the adjacent parishes, all which have proved unsuccessful.

735. Taking the district of East Wheal Rose as a whole, would the losses nearly equal the gains?—Yes.

736. Take the largest copper mine in Cornwall, the Devon Great Consols, the profits there have been very great, have they not?—Very large.

737. Has any estimate been formed as to the amount of money lost in the neighbourhood of the Devon Great Consols?—I have heard it loosely stated as being equal to the profits in the Devon Great Consols. A spirit of gambling speculation was stimulated by the success of that mine.

738. Taking that district as a whole, probably as much money has been lost as has been gained?—It may be so; but I have no precise figures to justify that.

739. That is the common statement?—That is the common statement; it is the opinion of the neighbourhood.

740. Are there many other districts in Cornwall in which mines may be said to have been almost entirely unprofitable?—Yes, altogether unprofitable; I have an example in my hand at this moment which is very striking, and for the accuracy

accuracy of which I can vouch, as it is under the hand of the purser of the mine. This is the Halamanning Mine, in the west of Cornwall; it has been worked from the year 1850 to December 1855. The expenditure to that time was 114,646*l.*; then there was received from sales of ore during the same period, 64,470 *l.* That left a balance of outlay against the mine, as we say, on the wrong side of the account, of 50,176*l.* A loss still remains on the wrong side of the account, and the amount of dues paid, though there has been all that heavy loss, comes to a further sum of 3,223*l.* 10*s.*

741. Therefore, although on that mine, Halamanning, there has been a dead loss of 50,000*l.*, dues have been paid to the extent of 3,000*l.*?—Yes; I may mention another mine certified to me, Porkellis United Mines, which commenced working in the year 1850, and this calculation is continued to the same date as the other, December 1855. In that case the cost of working, labour, and so on, amounted to 62,869*l.* The sales of tin produced 37,906*l.* The loss on that mine, up to December last, and it has not been wiped out since, was 24,963*l.*; and we have paid dues there to the amount of 2,105*l.*, notwithstanding our losses.

742. If poor-rates had been charged upon the dues paid in those mines, the loss to the adventurers would be increased to the extent that the poor-rates had been paid?—Yes, it would have been so.

743. Are not profitable mines exceptional?—They certainly are, unfortunately.

744. And yet it is no uncommon thing that mines should be paying large dues to lords, although leaving a loss to the adventurers, as in the cases which you have cited?—Yes; in some instances, with such liberal lords as were represented here a few days ago, and some others, the adventurers never feel any difficulty, because they know that when their losses become great some portion of the dues will be given up.

745. What is the feeling of working miners on this point?—I would rather refer on that point to the petitions handed to the Honourable Members for the county, signed by working miners to a very large extent, against the rating of mines; I think 1,000 signatures are attached to those petitions, very many of which are working men.

746. In the nine parishes which have been cited as the principal mining parishes in Cornwall, can you form any estimate of the proportion which the house property bears to the agricultural property?—No, I cannot.

747. Take the parish of Gwennap?—That parish is, as I said before, covered with small houses and small farms, village after village; it was, and perhaps still is, a very populous parish; but there must be a great number of small houses and farms and holdings in that district; but I cannot speak as to the proportion compared with the agricultural surface.

748. Should you think that the house property bore the proportion of two-thirds?—I do not know.

749. *Chairman.*] How was the petition of the working miners got up?—It was sent round the county; I believe they signed it with perfect liberty.

750. Do you think that if it was brought to the miners' notice that if the mines were rated, the cottages would be less rated?—Yes; their object is to get good pitches in the mines; they do not care much about a small poor-rate upon their cottages.

751. Do you think that the rating or non-rating of mines will at all affect their pitches or their prices in any way whatever?—Not unless it prevents the investment of capital; if it should have that effect in any degree, it will operate to their injury.

752. Do you think it likely that the rating or non-rating of mines to the poor will make any difference with regard to speculation?—My own opinion is, that if the mines are rated, there will be a check to speculation, because adventurers will be apprehensive that the principle of the miner's liability to be rated to the poor being once established, it may be extended to the profits which may be derived from the mines: it is that which makes parties apprehensive.

753. Do you fancy that that fear obtains largely in the county?—Yes; they think that the profits are likely to be charged sooner or later.

754. Mr. *Bouverie.*] What ground have you for that opinion?—From conversation with numbers of adventurers whom I have met; their apprehension was caused in consequence of the statement which was made at the meeting to which I have referred, when attention was called expressly to the state of things in Ireland, where I apprehend the profits are rated.

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755. Mr. *Child.*] What wages do the miners get on an average?—That depends very much upon the state of the mine in which they work. The common labourer is not the real labourer in the Cornish mine; the labourer in a Cornish mine is a sort of adventurer; he takes a pitch to work at what is called a tribute, that is, so much in the pound being paid to him; so that his gain depends upon the quantity of ore that he discovers in the period of his take, which may be two months. Sometimes it is very little, sometimes it is considerable, so that you can hardly strike an average.

756. Do his wages depend upon the profits of the mine?—No; upon the products he gets his wages, whether there are profits to the adventurer or not.

757. In an unsuccessful mine does he get as much wages as in a successful mine?—Yes; the profits are not at all a question with him; he is paid so much in the pound upon the ore raised, after allowing certain expenses.

758. Does the expenditure in a working mine principally arise from wages?—Yes, principally; but the supply of machinery, the building of mine engines, and the supply of timber, form large items.

759. And those are not rated?—No.

760. *Chairman.*] Taking your experience of Devon and Cornwall, what effect has a mine upon the surrounding district?—I think a beneficial effect, as a general rule.

761. For a large area?—Yes; I consider that it benefits the whole surrounding district while it is working and being worked effectually. Of course where it ceases to be profitable, or ceases to be worked, there is a change in the neighbourhood naturally, and then a period of depression comes on; but while the mine is in operation, it is a blessing to the neighbourhood; it is the means of employing a vast number of poor, and benefits the merchant and shopkeeper.

762. Mr. *Phillipps.*] To revert to the subject of extending the area of rating, in order to remedy the case of a particular parish which is supposed to be overburthened by the proximity of a mine, should you consider it to be an extension of the principle of a rate-in-aid?—Very much like it; but I would not make it a temporary thing. I conceive that the area of rating, as a general rule, should be extended, and that the burthen of a peculiar locality should not be left to be borne by that locality, but should be diffused and equalized.

763. Your remedy would extend to a permanent increase of rating, not to a temporary one, in the nature of a rate-in-aid?—Yes.

764. Mr. *Hume.*] When you state that the working of a mine is beneficial to the surrounding district, do you consider that the benefit is equal to the rate of taxation that would be thrown upon the agriculturist for the support of the poor?—It is much greater, as a general thing; the benefit is vast; some persons derive large fortunes, and a great number of persons benefit while the mine is working.

765. I do not mean with regard to individuals, but the average over the surrounding district?—I think that the good which is produced is greater than the ultimate evil.

766. Mr. *Henry Herbert.*] Do you mean to suggest that union rating should be established all over the kingdom?—Yes.

767. Mr. *Deedes.*] I understood you to say, in the course of your evidence, that in cases of depression which you just stated, in cases of failure of profit, there would be a hardship inflicted upon the occupiers of property in the parish who have derived no advantage from the working of mines?—Certainly; they would then feel the burthen of the poor.

768. And that must frequently arise in a speculation such as you have been describing?—Yes, to some extent.

769. Am I right in assuming that your main objection to setting that hardship right is, that, under existing agreements, adventurers would be visited with a contribution to the rate to which they are not now?—That is my main objection.

770. Supposing some arrangement could be made by which all parties started afresh, should you then object, with reference to the future working of mines, to mines being rated as other profitable investments are?—Yes; I consider that they are attended with so much risk, that the principle laid down in the case in which Lord Mansfield's judgment was given is a sound principle, and that properties

properties of this description, being commercial enterprises, ought rather to be exempted from taxation than to be taxed.

771. Can you offer any remedy at all for the hardship which you admit is frequently imposed upon the parishes?—The hardship is not so serious as is supposed, because when a mine fails, the mining population, sooner or later, finds its way to other localities where work is to be found. No doubt there are cases where that may not have occurred so speedily as in some others, but I think it is quite obvious that a mining speculative population like that of Cornwall will go where work can be obtained; therefore the hardship is not so permanent or serious as might be supposed.

772. Is property in mines the only property which you consider is of that description that should be exempted for the reasons you have given?—Yes, upon mercantile reasons you might almost as well rate stock in trade; that is rateable, but it is continually exempted by Acts. Mining is a commercial undertaking, attended with more than the risks connected with other commercial undertakings; and mining property is really quite an exceptional kind of property; and therefore the view of Lord Mansfield was a sound view, that it was against public policy to tax such property.

773. You have admitted in your evidence, that if the law should be changed, it would not deter speculation?—I think that what would deter speculation, would be this, a provision which should attach rateability, and a change of the law suddenly, so as to affect existing contracts, and thereby to make mining adventurers doubtful as to whether or not possibly not only the dues might be hereafter rated, but the profits themselves.

774. Does not that answer bring you into the same position, that your objection is mainly to the case of existing agreements?—That certainly is so; that is the main objection which I feel personally.

775. Mr. *G. Cavendish.*] Is it the practice with any of the large mining proprietors to set aside a fund with a view of making a provision for the relief of those who are injured, or the maintenance of their widows and orphans?—There is one in every mine in Cornwall which is properly conducted. In every mine in Cornwall worked by Cornish adventurers, there is what is called a doctor and club fund, which is a fund apparently, as it were, deducted from the men's wages from month to month, when they come to the pay-table to receive their money; but in substance it does not come from the men; the men's wages are not affected really by it; it is so much money set apart out of the funds of the adventurers to provide for cases of accidents and sickness; and so long as that fund exists, and there are persons entitled to be relieved from it, it is applied to their relief.

776. Are the widows and orphans of men killed, relieved from that fund?—No, they are not; the adventurers always take matters of that kind into their consideration; but there is no obligation upon them to do so.

777. Mr. *Spooner.*] Where the lord reserves his rent in money, you consider him altogether as a landlord?—I do.

778. Can he come in any way under the character of an occupier?—By law I conceive he could not.

779. Do you know any instance whatever where profitable occupation does not make the only legal right of rating?—Beneficial occupation is the only legal ground of rating that I know of.

780. If the occupier of a mine was to be rated, can you point out any way in which that could be carried out?—If the occupier is to be rated, I should presume it would only be upon the principle already recognised by our poor laws, that it must be upon what his property would be supposed to let for over a period of years, and the only method of ascertaining that would be, to look at the dues that he pays, so that it would eventually possibly come to this, that the occupier would be rated upon the amount of the dues that he pays to the lord. But in the meantime it is to be borne in mind, that this occupier may be incurring during all this period a most serious loss, and that the dues which he pays his lord are only an additional loss, so that to him it is throughout, from beginning to end, or for a long time, an occupation entirely without benefit.

781. Would he be entitled, upon appeal, to a relief from a rate so made upon him, showing that he had been carrying on work at a loss?—I cannot answer that. The quarter sessions might say, "We cannot go into this question of profits among you adventurers; you pay the lord so much dues; we must take that as

Mr. *H. S. Stokes.* rent which you are really paying for your occupation, and we must rate you on that."

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783. Mr. *Child.*] Then you concede the principle, that the rates, if levied, should be levied upon the profits, those profits being grounded upon the dues paid?—Yes; that is, the dues paid should be the measure of the rate; but that should not apply even then till some profit is made.

784. When profits were made, the rates should be levied upon the dues?—Yes.

785. The dues would be the foundation of the rate?—Yes.

786. *Chairman.*] Does not it very often happen that when mines are the most profitable in those very localities, the rates are most heavy to the poor; take the deep mines in Cornwall, where you have made large profits before, and are expecting to make large profits again?—No, I think not. At the times those deep mines are working, though unprofitable while they are working, there is still employment for the poor, and therefore the burthen does not arise; but ultimately there would be a serious charge in those parishes.

787. With regard to the funds provided by the adventurers themselves to meet the accidents which occur to the poor miners, you say that that comes from the funds of the adventurers; will you explain to the Committee how that fund is raised?—Every man taking a pitch in a mine, or any work at all, has to pay certain charges for smiths' costs, and so on; and then, in addition, there is a charge for doctor and club, and it is expected that every man will contribute a proportion (it is a very small amount) towards this fund; and it would seem, as it were, to be deducted from the men, being deducted at the pay-table; but in reality all the work and the pitches are set with a perfect knowledge that the deduction is to be made, and the men take their pitches by underbidding; it is a competition.

788. Is it fair to the working man to say that he does not contribute himself to the club, when every day that he receives his pay, so much is deducted for powder, so much for the doctor, and so much for material; is not it fair to say that he himself pays towards the doctor?—I think it is more fair to say that the adventurer pays.

789. Every month he takes up his wages there is so much deducted from his wages, in order to pay his contribution towards the club?—It is so, apparently.

790. He is obliged to pay for his powder and his doctor?—Yes, and that he knows; that is all known to him before he takes his pitch, and he, in competition with the other men, bids for the pitch, and he takes the pitch at what he thinks it worth, knowing what deductions will be made; and those deductions are made for the good of the men, and it is really substantially out of the proceeds of the mine that the deductions are made.

791. Suppose the mine stops, and you have a balance in hand of that money taken from the miners, does that balance belong to the adventurers, and not to the miners?—It belongs really to the adventurers, and it has been so held in the county of Cornwall; but so long as there are any persons who from accident or disease are entitled to be assisted out of that fund, they are entitled to be assisted after the mine has ceased, even till they exhaust the fund; but if anything remains, the adventurers take it. I have endeavoured in the county of Cornwall to adopt a different view, and have brought suits in the court of the Vice Warden on behalf of the men, and the difficulty has been such, that it could not be considered that it belonged to the men. You cannot tell to whom of them the fund should belong, being contributed one month by one set of men, and another by another set of men.

792. You have stated that upon two occasions you had known considerable donations and presents to be given by adventurers towards the repairs of highways; do you know that those sums so given are exclusively appropriated to the highways,

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highways, or do they form a part of and are thrown into the general expenditure of the parish for the relief of the poor?—In one instance in the East Wheal Rose Mine, in Newlyn, where the great accident occurred, there I think the contributions went at one time entirely in favour of the poor. At another time the contribution was in aid of the highway rate; but I think in the parish of St. Clear, so far as my information goes, the parties who gave the donations, the South Caradon and West Caradon Mines, gave the donations without regard to the mode in which they should be applied, and how they were applied I am not aware.

793. With reference to the donation at East Wheal Rose, was that for any particular accident; was there a general subscription sent?—No; it was quite an exceptional thing.

794. Were there subscribers in other parts of the county?—I think not.

795. Did anybody else besides the adventurers subscribe?—I think not.

796. That was a very serious accident of drowning; the water broke in, did it not?—Yes.

797. Was not there a general subscription for the poor men?—I believe not; I think it was confined to the adventurers; I cannot say quite positively.

798. Take a case where damage has been done to the highways, where the mines have been free from any contribution by law, but where they have given nominally a contribution to the highways; has that been to the highways entirely?—Yes, entirely to the highways in East Wheal Rose; the other one was in the parish of St. Clear, and there, so far as my information goes, we do not know how it was applied, whether to both purposes, or one only.

Mr. *Philip Protheroe Smith*, called in; and Examined.

Mr. *P. P. Smith.*

799. *Chairman.*] YOU are a Solicitor living at Truro?—I am.

800. How long have you been at Truro?—Twenty years.

801. Your firm represents large mining properties?—It does.

802. Are you yourself mixed up in mining matters, as an adventurer?—To some extent.

803. Then you necessarily have given on your own account, and on account of those for whom you act, a great deal of attention to mining matters?—Yes.

804. Were you present at a large county meeting, at which the rating of mines was discussed?—I was.

805. Were parties present representing very large mining interests?—Very considerable mining interests.

806. Have you any idea as to what proportion of the mineral property was represented?—No, I do not think I could tell you with regard to the amount in money, but every mining interest of the county was largely represented upon that occasion, lords, adventurers, merchants, agents, and others; all who were interested in mining.

807. Did you ever see a meeting so largely attended, representing such large mining interests?—No, I do not recollect ever having done so before.

808. Was it known throughout the county generally that that meeting was to take place?—Yes; public notice was given in the newspapers and otherwise.

809. Without entering into the question as to who should pay, the question of the rating of mines being mooted before this large meeting, what was your impression as to the general feeling of the meeting on the rating of mines?—I attended the meeting in the absence of Mr. Marriott, and represented Mr. Bassett, who is one of the largest mining proprietors in Cornwall, and I was requested to move the first resolution. I did so, and my impression is that there was an almost unanimous concurrence on the part of the meeting in that resolution, which went, I believe, to the rating of the lord's dues, taking that as the basis of the rating. There were, I think, persons in the meeting who wished very much that no rate at all should be placed either upon dues or profits; but I do not think there was any counter resolution moved, nor do I remember that when it was put to the vote by the chairman, any dissentients appeared. I think there was a unanimous vote, speaking from recollection.

810. Was it your impression that that expression of a wish that mines should

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be rated arose from any fear that if the parties did not express that wish, it was very possible the profits might be rated?—That is not my own impression certainly, or my own recollection. There was a preliminary meeting, which I did not attend, a smaller meeting, where something may have passed; but I do not recollect that the meeting was influenced by that fear. It may have been so, and that my memory does not serve me correctly upon it.

811. What is your own impression as an adventurer, and as acting for those who have large mining interests as occupiers and lords, as to the point whether mines should or should not be rated to the poor?—My own opinion is, that mines should not be rated. But I think that the lord, who receives oftentimes a considerable sum, always without trouble, risk, or loss, should bear some proportion of the poor's rates.

812. From your own experience, where the reservation of dues is made a money reservation, do the rates fall hardly in consequence upon parties who are neither adventurers nor lords of the soil in any parishes that you know?—They must be larger than they would be if relieved by the payment of any portion of the rate from the reservation in kind. If the reservation be in money, according to the present state of the law, as is well known, the rates are avoided altogether. If they are reserved in kind, rates are payable; to that extent of course there is a considerable relief to the rates of the parish.

813. Do you or not think it unjust to parties having no interest in the mines in certain parishes, but having perhaps property varying, some small and some large, that they should contribute to the poor of mines where the rates are not paid; is there an unfair pressure upon other interests in the parish?—I do not think it just that the lord's dues should be exempted entirely from rates.

814. Do you know of cases where mines are exempted from the payment of rates as far as dues go; that where the dues are exempted from the poor's rate, there is an unfair pressure upon the interests of other landowners in the same parish, not in any way connected with mines?—I do not know individual cases, but if a large mining population be brought into the parish by reason of the working of mines, and there be no payment of rates on the part of the mining property, I think it is not just to the landed and other interests of that parish.

815. Then do you not know that there must be cases in Cornwall where mining populations are brought?—I think so.

816. In your experience of granting leases, and your intercourse with other professional men, are you able to state whether or not the mode of drawing leases now and making money payments instead of payments in kind is on the increase?—I think so; and I believe it is very general. I think the reservation in money instead of in kind is on the increase.

817. Do you know any parties at all who would willingly have retained the payment in kind but who have given it up in self-defence, inasmuch as they find that by paying in kind they are not only paying their own proportion for the mines but for others?—I cannot name particular persons, but I think the general feeling on the part of the lords is this, that it is unfair for one to reserve in kind when the other reserves in money; that, in fact, the man who reserve in kind pays for the one who reserves in money. And therefore the practice has become almost universal of reserving in money and not in kind. The exceptions are the cases of large landowners, who have great landed interest in the parish; and there are some cases of reservations in kind, as in the case of Mr. Bassett.

818. Supposing that mines were to be rated, how would you manage with regard to existing interests?—I think there is great difficulty; and I have felt it from the first moment that the question was mooted of a Bill being brought into Parliament; but regarding it as I do, as unexpected legislation, looking also at the fact that both the lord and the adventurer agreed at the time the sett was prepared to enter into a covenant that the dues should be evaded, I think it but fair that during the existing setts the rates should be divided between the lord and the adventurer; I have come to that conclusion after a great deal of consideration.

819. I infer from that, that you fancy both the lord and the adventurer have made an arrangement profitable to themselves by having a money payment?—Yes, I think so.

820. What is the ordinary grant in Devon and Cornwall?—For 21 years It is made between the owner of the soil of the one part, and generally two or three

three of the principal adventurers of the other part; it is a licence or grant by the lord under seal to those two or three persons, and their co-adventurers, to dig, work, and search for mineral during the period of 21 years; it reserves to the lord a right to go in himself and work any unexplored lodes after giving six months' notice; it reserves generally to the lord all waters and water courses; he also reserves to himself, either in money or in kind, a certain proportion of the amount to be raised; then the instrument proceeds to give covenants on the part of the grantees to work the mine effectually, to erect steam engines, and such other machinery as may be necessary; to lay out and weigh off the produce every two or three months, to sell in a particular manner every two or three months, and also to pay to the lord, and to the lord's tenant, damage that may be done either to the land or to the crops; at the expiration of the term, the lord has generally the power of purchasing the materials at a price to be fixed by arbitration; and if his rent be in arrear for a short period of time, a power of distress is given to him, and a power of re-entry in case of non-performance of the agreement; these, I think, are the principal clauses of the set.

821. Are those always for the absolute term of 21 years?—Yes; not renewable; and sometimes, more from modern practice than otherwise, containing what is called a retiring clause, that is, power for the adventurers to give up the set by giving six months' notice to the lord; but there is no power to renew upon the part of the grantees.

822. What is the general practice of the county?—The general practice is to renew; they generally renew before the expiration of the set; that is, some four or five years before the expiration of the set; if the grantees are working the mine fairly to the satisfaction of the lord, it is quite an exceptional case for the lord to refuse to renew the term.

823. The object of an agreement prior to the expiration of the work, is to prevent any unfair proceedings?—It is advantageous both to the lord and to the adventurers; if the adventurers only have the 21 years, of course they pick out the eyes of the mine as fast as they can, and get all the ore they can; and at the time that the lord comes into it, it is not in a fit state to grant to any other set of adventurers with advantage to himself, and therefore there is a mutual benefit in renewing before the expiration of the term.

824. What would you propose as the best mode of rating mines; whom would you rate?—I would rate the lord, as the occupier.

825. Would not that be rather against the ordinary mode of rating?—No; I think it would be consistent with the rules of law, and with the principles of justice.

826. How would you make him the occupier?—He is the occupier, by law, at the present moment. By the effect of the instrument which I have mentioned to the Committee, no possession passes to the grantee, in the land; it is simply an incorporeal hereditament; a mere chattel interest which is conveyed; a mere right to take the mineral when got at, and does not pass any estate or possession in the land. The estate and possession remain in the lord, who has been declared, as long since as the year 1770, to be the occupier of the soil in respect of that portion of the ore which he reserves to himself; and therefore he is the occupier, and the adventurers have no legal estate or possession in the land, and cannot, under their licence, maintain ejectment by the common law of the country.

827. How could you make him the occupier, if he chose to draw his lease, as they are now drawn, by a money payment?—By statutory enactment. That is what I contemplate; and I think it is not inconsistent with the principle that has been adopted with regard to the Tithe Commutation Act. The Tithe Commutation Act authorises the money reserved to the tithe owner instead of the tithes, the to be rated. The rentcharge is rated in the hands of the parson, just the same as the tithes used to be in former times. And, even with regard to former times, it was held that if the tithe owner chose to commute his tithes for a money payment, he did not escape the poor-rate, but that the poor-rate was liable to be levied upon that money payment. I therefore think it is introducing no new principle. Looking at the very able report (which I saw for the first time yesterday) of the Poor Law Commissioners, published in 1844, I find the principle laid down that the owner ought in all cases to be the person rated, and not the occupier. I have stated that, in point of law, I think it would be right that it should be done in this case. I equally think so in point of

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justice, and for this reason, that if the lord is to be the person who is to pay the rate, it is unfair to the adventurer to put the adventurer upon the rate; to make not only primarily liable for the payment of that rate, but not to give him the power of deducting from the lord. I think it places the adventurer at a disadvantage in negociation with his lord; if the adventurer be the person charged and liable to pay, in point of law, he cannot very well say to his lord, "This is a deduction which you ought to bear." I therefore think that, on the ground of justice, the lord ought to be the person placed on the rate, and, of course, in the first instance liable to be charged. If, in negociation with his tenant, he chooses to place that upon the tenant, the tenant, at all events, has the opportunity of stipulating that he shall have the mine for a less rate of dues if he takes upon him the onus of the rate; but if it be looked upon as the tenant's charge, I think he cannot negociate with the lord to so much advantage. And again, by the 43d of Elizabeth, all mines, excepting coal mines, are exempted; that is, by the mention of coal mines, it was held in the year 1762, that all other mines were exempted; and the reason stated by the Judges was, that there was a risk and hazard and uncertainty with regard to the working of other mines which did not exist with regard to coal mines. If those reasons existed in 1762, I think they exist also in 1856; for I believe as much hazard and risk attends the working of mines now as in 1762. I therefore think, for these reasons, that the lord, both in point of law and justice, ought to be rated as the occupier.

828. Coal mines were established then, and copper mines were not established to any amount. Do you fancy that with the improved machinery and mining knowledge, the risk is so great at the present time, as to whether you shall open a piece of ground likely to turn out mineral, as it was in 1762?—I find that, in 1762, the Judges speak of mines in Derbyshire and Cornwall at that time: I think, notwithstanding the improvements which have taken place, not only in machinery, but in the greater knowledge which the mine agents have in the county of Cornwall, that mining in the county of Cornwall is still to a great extent a game of chance and hazard; and that a very much larger proportion than has yet been stated, if it be inquired into, of unprofitable concerns would be found to exist.

829. You have never gone into any calculation of the probable interest on money invested as a whole in the county of Cornwall in mining?—No, I have not.

830. A question was mooted just now as to rating. The Committee were rather surprised that the engines are not rated in Cornwall. Do you remember the matter being brought before the quarter sessions at all?—I think I do recollect the case. I think as a matter of law, that an engine, if it be connected with the mine and used for the purposes of the mine, would not be liable to be rated; but if it be a building which is not necessary for the purposes of the working of the mine, it would be liable to be rated. Supposing it be an engine for pumping the water, or for any other purpose connected with the actual development and working of the mine, I do not think a rate could be placed upon it; but if a man chooses for his own convenience to put a house even within the limits of the sett or grant, I think that that house would be liable to be rated.

831. Then I gather on the whole that you would rate all mines to the poor as a matter of justice; that you would rate the lord and not the adventurers, and that in cases where the lord and the adventurers had no specific agreement regarding the parochial rates, and where by law they are now exempt, you would think it necessary to divide the rate between them?—I would rate, not the mines, but the dues. I would place the lord upon that rate, not as lord, but as what he is in law, the occupier.

832. He is not the occupier now by law under a money payment?—No. But in whatever way you frame the Bill, whether you place the adventurer upon the rate or the lord, you must provide for that money payment. You must by your Act of Parliament provide that the money payment shall be charged. Therefore I do not think it material in that point of view, whether it is the lord's name or the adventurer's that is placed upon the rate. But I think, looking at the fact, that the lord is at present liable to be rated as the occupier, if he reserves in kind; and looking at it that he is the party who created the evasion and reserved in money, if you pass your Act of Parliament, it ought to be to restore things to the same state that they were in before that evasion took place, and

place the Lord still upon the rate. I think also for the reasons which Mr. Lumley stated it would be good, because you get the visible owner of the property instead of the adventurers, who are fluctuating in their characters, here to-day and gone to-morrow. I think you would have your rate more easily collected; and that it would be better on that account to put the lord's name on it.

833. You have very great experience, as far as adventurers go, in Cornwall; without reference to either lords or adventurers, do you think it would at all injure the speculation in mines in Cornwall?—I should think the adventurers would much rather have no rate at all; but I do not think if the rate be placed only on the dues it would check or discourage mining.

834. Without entering upon the question whether the rate shall be placed upon adventurers or lords, do you think it would affect mining speculation at all to any perceptible amount?—I do not think it would, if placed upon the lord; I think it would give very great dissatisfaction if placed upon the adventurers. I think a good deal of the opposition which the recent measure has met with, has been owing to the Bill being framed so as to charge the adventurers, and not the lord; I think if the lord's name had been put upon the Bill, instead of the adventurer, you would not have seen so much opposition.

835. You are in the midst of millionaires, men who are making their thousands and tens of thousands a year; do you know amongst those persons who are the largest adventurers in the county of Cornwall any party who would be influenced, either directly or indirectly, by the payment of rates to the poor?—I do not think they would be influenced so as to prevent their going into any speculation by it.

836. Then do you think that the adventurers generally, as a body, would be influenced in their speculations by the fact of the mine being rated to the poor, either charged upon the adventurer or upon the lords?—I do not think they would, if the amount be based upon the lord's dues.

837. Mr. *Hussey Vivian.*] You say, "based upon the lords' dues." But I understood you to have said before, that if the charge were placed upon the adventurers, you think it would deter many from going into mining speculations?—I think I said it would create great dissatisfaction, and I still adhere to that opinion. I think it would be wrong in every way to put the adventurers upon the rate, and make the charge upon them. I think the amount should be put upon the lord's dues, it being the lord's charge, and he should be allowed to negotiate with his tenant with regard to it. I do not think the adventurer ought, in the first place, to be charged with the amount. I can see no occasion for it in point of law, and I do not think it would be equitable.

838. Would not that meet the difficult case of mines paying dues which are worked at a loss?—Yes; the lord may receive some thousands of pounds in dues, and yet the adventurers may have had a very losing concern indeed; that frequently happens. It occurs in a large number of instances that a set of adventurers take a piece of ground, and work it for a great number of years at a very great expenditure of capital, and during a large portion of that time they have been paying dues to the lord, who has received the dues not only without any risk to himself, but has also received the value of his surface land, which has been destroyed, and his tenant has been compensated for his crops. Those adventurers have lost the whole of their capital, and go out of the mine. Perhaps another set of adventurers come; even they may have an unsuccessful adventure, and still the lord will go on receiving his dues; and a third party may come in, and perhaps have a profitable adventure in the end. But it often happens that the ground lies unworked after the first or second adventure; it is quite unprofitable as far as the adventurers are concerned, and yet the lord receives a large amount of dues.

839. You consider that if any one is to be rated, the lord should be; and that if any legal doubt exist as to whether the lord could or could not be rated, it should be settled by statutary enactment?—I do. At the present moment the lord is liable to be rated if the dues are reserved in kind, and the adventurers are exempted altogether, and therefore you must deal with it by statute; and if you do so, I do not see why the lord should not be placed upon the rate in respect of that money rent.

840. Can you state to the Committee when the practice of reserving dues in money was first introduced?—In 1832 the case of The King *v.* Tremayne was decided, which was the time when the practice was first introduced. From, I think;

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think, 1762 down to 1832, the dues must have been reserved in kind, or very nearly to that time.

841. And prior to that no setts were granted in which the dues were reserved in money?—I should suppose not. There was one other case only before, The King *v.* Tremayne; that was a case where the reservation was of the article when smelted; and it was held that, being in a manufactured state, it was no longer a part of the soil, and consequently that the party was not liable to be rated. I forget in what year that was, but I think it was not long before 1832; and since those decisions the reservation in money has been gradually increasing, until at length it has almost become universal.

842. Prior to that decision the lord paid the rate, did he not?—Yes; at all events he was rated, and he was left to his agreement with his tenant as to who should pay.

843. *Chairman.*] The lord only paid upon his royalty?—That is all.

844. Nothing has ever been paid, except upon the royalty?—Nothing has ever been paid, except upon the royalty.

845. Mr. *Hussey Vivian.*] The lord only paid the dues previously to the case of The King *v.* Tremayne?—The lord was liable to pay by law; and if the tenants took the charge upon themselves, that was in consequence of an agreement between the lord and the tenants.

846. The lord was on the rate-book?—I presume so, and no other person, in fact, could be placed on the rate-book but the lord, as the occupier of the soil.

847. Mr. *Ridley.*] With reference to existing leases, I think I understood you to say, that in dealing with them you thought it would be fair that the rate should be divided between the lord and the adventurer?—Yes.

848. Would you advise that that should be done by any provision in a general Act of Parliament, or how would you provide for it?—I would provide for that in an Act of Parliament, which should be introduced for the purpose of doing away with the distinction between dues reserved in kind and dues reserved in money. I think a short Act of Parliament should be passed, setting forth that that distinction had existed; that it was desirable it should no longer prevail; and then an enacting clause that the distinction should be done away with, and that where the dues were reserved in money, and not in kind, they should be liable to the rate; and then with regard to existing contracts, the amount of that rate should be divided in equal moieties between the lord and the adventurers. I think at the expiration of that term it would have this advantage, that probably the parties would go on very much in the same way, so that it would not fall so heavily upon either.

849. *Chairman.*] Is it not the fact that when the payment was in kind, and when the payment is made a money payment virtually, the mode of payment is precisely the same?—Yes, virtually the same.

850. It is a mere play upon words?—Quite so.

851. Mr. *Deedes.*] You stated that you considered if the lord were to be rated, it would not be at variance with the existing law?—Yes.

852. And you instanced that by the case of the Tithe Commutation?—In the first place, I say it is not inconsistent with the law, because it has been held by the decisions which have taken place, that the lord at the present moment is really the occupier of the soil, where he reserves in kind; the adventurers are not occupiers. I endeavoured to explain just now, that no legal possession or estates passes to them by the grant which is executed, but the lord retains the possession and the occupation; and the Judges decided that in the case of Rolls *v.* Jell in 1770, and that has been followed by a long line of cases; and even as recently as 1842 the question was taken into the Court of Queen's Bench, and afterwards reviewed in a court of error, and those decisions have been adhered to, namely, that the lord is the occupier of the soil in respect of that which he reserves, and, consequently, that he shall be placed there. Then I went on to say, in answer to the objection, that he is not the occupier, and that a money rent cannot be charged, that the Tithe Commutation rent-charge is placed upon the parson, who receives it in lieu of the tithes which he used to get before the passing of that Act of Parliament; and even before the recent Tithe Act there was a case decided where the parson commuted his tithes for a money payment; the parson was made liable for the money payment, and did not escape the rate.

853. Was not he so made liable as the occupier, rather than as the owner?—Yes.

854. Take

854. Take the case of a lay-owner of tithes in a parish where he has only a certain amount of interest, *quasi* the owner of those tithes; he is rated only as the occupier, and not as the owner of the soil?—Yes.

855. And the other tenants of that lay-owner, supposing he has other lay property, are rated as occupiers?—Clearly so.

856. Therefore, why should not an adventurer be put upon the same footing as a tenant, under such circumstances as those, and be rated to the amount of his interest in the mines, with power to reserve out of the rent the amount of the payment he had to make?—For this reason; that the mines are not leased to him as they are to a tenant; he has no legal estate at all; he simply has a licence to dig and to search for those minerals, and when those minerals are got out to take them away, but he has no interest in the slightest matter of the land at all; that still remains in the possession of the owner; and even a grant of that sort, if it did not reserve by deed a right to the lord to enter and work, has been held by the Judges not to be an exclusive right on the part of the adventurer, but that the lord would have the right to go in; the adventurer is merely the occupier of a chattel interest of that which he can get at and withdraw from the ground; but the rest of the ground entirely remains the property and in the possession of the lord; and this adventurer could not under his licence maintain an ejectment for the purpose of recovering, supposing he were turned out. That was decided in the case of Doe on the demise of Hanley *v.* Wood. After a very elaborate argument indeed, the Judges held that there was no interest. Chief Justice Abbott, in summing up that case, stated, "Instead of parting with, or granting or demising all the several ores, metals, or minerals that were then existing in the land, its words import a grant of such parts only as should, upon the licence and power given to search and get, be found within the described limits, which is nothing more than the grant of a licence to search and get (irrevocable indeed, on account of its carrying an interest), with a grant of such of the ore as should be found and got, the grantor parting with no estate or interest in the rest. If so, the grantee, that is, the adventurer, had no estate or property in the land itself, or any particular portion thereof, or any part of the ores, metals, or minerals ungot therein; but he had a right of property only as to such part thereof as upon the liberties granted to him should be dug and got. This is no more than a mere right to a personal chattel, when obtained in pursuance of incorporeal privileges, granted for the purpose of obtaining it; being very different from a grant or demise of the mines, or metals, or minerals in the land, and is such a right only as under the circumstances stated in this case is not sufficient to support the present action of ejectment." So that a distinction is drawn between that and a lease, or a demise to a tenant of the thing itself; it is simply a licence to get at so much as he can during the period of the 21 years.

857. Is not that the very principle upon which every tenant of ordinary land, whether upon lease or from year to year, gets what he can out of the land?—No, because the tenant has a legal estate in the property. The lord parts with the entire possession of that land during the time that the lease is in existence, if it be only for one year; and the lord cannot bring an ejectment without using the tenant's name. The tenant is, as it were, the owner during that year, subject to the reservations that the lord may have made in his lease; it is an actual demise or lease of the land itself; but this is merely a licence or privilege, or right to go in and work, and get at what he can.

858. Is there any good reason for varying the ordinary law; the ordinary law, in my humble opinion, being, that the occupier and not the owner is rated in respect of any property?—That is quite right; but in this instance the lord is the occupier, and not the grantee of the sett.

859. You said just now, in giving some account of the existing setts or leases, that it was the ordinary custom to make application for a renewal about four or five years before the expiration of the sett. Supposing any alteration should be made by statute, either rendering the owner or the adventurer liable to the poor-rate, do you think there would be any difficulty in renewing in the same manner; would there be anything to prevent the same advantages being derived from a renewal five or six years before the expiration of the sett?—I think not.

860. Did not you state that a house, if placed within the limits of the sett,

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would be liable to be rated, but otherwise not?—That was in answer to a question I understood to have been put to the last witness, as to whether the engines and other machinery about a mine were liable to be rated, and why it was not so; and I think I understood the Honourable Member for Warwickshire to say that it was so with them. What I meant to convey was this, that notwithstanding the house might be put within the limits of this sett, it would be liable to be rated if it were not used or wanted for the purposes of the mine. Supposing an agent or clerk, or any other person required to look after the concern, chose to place the house there, instead of half a mile off, he would not escape the rate; but if it is machinery used for the purpose of the mine, it would not be liable to be rated.

861. I think you said one reason why the adventurer should not be rated is, that they are a fluctuating class of persons, and could not easily be found?—They are a constantly varying body. The buying and selling of shares in Cornwall is frequently going on. The lord, of course, is a resident gentleman, and is known; the body of adventurers may change, or the greater number of them, in a very short time indeed; the adventurers themselves are fluctuating, and the nature of the property also is very fluctuating.

862. Mr. *G. Cavendish.*] What objection would there have been to bringing in a Bill, simply enacting that dues shall be ratable whether they are in money or in kind, leaving the same parties liable to pay as were liable before 1832?—I myself thought that that would be the simplest and the best way, and I drew a draft of a Bill simply with that clause and for that purpose. But, upon a great deal of reflection, I thought that it would be better to deal also with existing contracts, and for this reason: I understand that if you were to take an average throughout the county, of the 21 years' term, probably some 15 or 16 would remain unexpired; and, therefore, the legislation would be too prospective; and that was the reason why a dealing with the existing setts was adopted. But otherwise I thought that a Bill, merely setting forth that this distinction had now prevailed for some time, and it was desirable to do away with it, and to make the dues, whether reserved in money or in kind, liable to the rate, would be a simple way of doing it.

863. Since the decision in 1832, have the lords in any new leases increased the amount of their dues?—I think it very likely that they have; in negotiating for leases the question constantly occurs between the lord's agent (the lord himself not being often seen upon the subject) and the adventurers; and by reason of the money payment being reserved, I think in some instances the lord has got an advantage, and got a greater amount of dues.

864. Mr. *Colvile.*] Previously to 1832, when the changes in the rating took place, in what manner did they rate the lord's dues; was it to their full value?—Yes; I do not think there has been any deduction; it was on the full value of the royalty.

865. With regard to those mines that now form a voluntary rate, are they also rated to their full value?—No, I think not; in the parish of Gwennap, where the rates were heavy, the lords were desirous of contributing, and I think they contributed only to the extent of one-third of their royalty; but finding that other lords reserved in money, even that amount upon new setts has been withdrawn, and the setts have been prepared, reserving the dues in money, and not in kind.

866. Mr. *Spooner.*] You stated that the lord reserved to himself, in many instances, the right of exploring for mines, even within the sett?—Yes.

867. If a man is getting his mine within the limit of the sett, can the landlord come in and work with him too?—Yes, he can, by the clauses of his sett; but practically he never does so.

868. But he reserves the power?—He reserves the power.

869. And the reservation of that power is one ground upon which you deal with him as an occupier?—Yes.

870. And the other ground is, that the law declared him to be an occupier, because he reserved in kind; and the change from kind to money being an evasion of his occupation, and an evasion of his liability, you think that ought to be remedied; that is the view which you take?—Yes, that is the view which I take.

871. You only contemplated a local Bill, referring to the customs of Cornwall?—Yes, precisely.

872. You

872. You do not think it at all applicable to mines where they are demised for a term of years, without any reservation to the landlord to work himself, but reserving only to himself a money payment?—My views do not refer to them at all.

873. Do you think that the dues arising from mines, it being to a certain extent a destruction of the corpus of the estate, should be rated in the same proportion as the corpus of a farm which leaves the property untouched?—There is no doubt an anomaly, and it is difficult to reconcile it; but it appears to me to be only in this way. You cannot look at it as annual income, but you must look at it as revenue, which the lord gets, and as the value of his land, which he receives in a very short period of time. He pays poor-rates during the whole of that time upon the full amount that he receives; he then gets the value of his land into his own hands. The whole amount of the value of that land he gets into his own hands, and he can invest it in the funds, where he will have no payment of a rate at all. I fully see, and quite agree with you, that it is, in point of fact, a sale by instalments of the fee simple of the land; but I do not know how you are to deal with it, unless you make an arbitrary deduction from the amount of the dues; but the lord does get within a much shorter period of time than the owner of the surface would do, the full value of the underground fee simple. If an owner of a surface sells his land, he sells it for some 30 years' purchase. If an owner of an underground fee simple sells it, he sells it for a much fewer number of years' purchase; but he gets the full amount, and he is able to deal with it afterwards. I quite see the difficulty.

874. Mr. *Child.*] Are the Committee to understand you to say, that if a landlord lets 10 acres of land with a power to the adventurers to search for minerals, he can also let that land to half-a-dozen other tenants?—No, he reserves to himself the power, and he might employ his own agents to do it unquestionably; but he never does do it except in this way, that sometimes he happens to drive an adit or level which is in use by the then adventurers into some other ground he has adjoining, which he is about to grant to other people, or an adjoining lord wants permission to have a level taken in there, and sometimes it is used in that way; but I have never known an instance of its being used adversely to the lord's own grantees.

875. You have never known a case of concurrent working?—I never have.

876. Has not the tenant the power of erecting buildings within the limits of his sett for the purpose of working his mine?—He has.

877. Has the lord a power of entry upon those buildings?—He reserves to himself a power of using the buildings and machinery for concurrent workings.

878. *Chairman.*] You have never known an entry?—No.

879. Is not the holding of a mine lease, practically, stronger than the holding of a tenant of a farm?—Practically it is an exclusive holding, for the benefit of the grantees during the existence of their term.

880. Have you ever known, in your experience, if the lord has been positive that it is a bad working, that he has entered during the working of the mine?—I have known him vacate his sett when there has been some pretence of working, when there have been two or three men upon the ground and some little machinery left; where it has been held by the grantee in that way for the very purpose of keeping his sett, I have known the lord exercise the right of going in.

881. When the lord uses the machinery, he is obliged to pay for it, is not he?—No; there is no provision in the sett for the payment of compensation then; but when he purchases the machinery at the expiration of the term it is another thing.

882. Practically, as far as occupation goes, is not the occupation of a mine, generally speaking, more stringent than the occupation of a farming tenant; have you not known parties enter upon tenants for bad farming, when you have never known instances of their entering upon tenants in cases of bad mining?—I do not know that I could give instances of that kind.

883. Have you ever known instances of parties entering upon a farm in consequence of a breach of covenant upon the part of the tenant in a bad farm?—I do not know. I cannot call to mind instances. But in the case of mines, I think, the grantee is perfectly safe in taking his sett, and has a right to hold it for 21 years, if he fairly works according to the covenants of that sett; when his working does not amount to that which was contemplated on the part of the lord, he is often allowed to go on for a very considerable time.

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884. Do you think that it affects the poor-rate in any way, whether a mine be worked badly or worked well?—If the employment ceases from bad mining, of course it would affect the rate. If, owing to the bad mining, the mine goes out of work, there are a larger number of persons upon that parish who are likely to call for relief

885. Would it not be punishing the grantor if he had to pay poor's-rates, if the grantees should by their bad working bring a population and create poverty?—He only pays out of that which he gets into his hand; and if the adventurers have badly mined, they are the losers. The lord may be a loser to some extent, but not to so great an extent as the adventurers, because they still pay him the dues, and it is only out of those dues that the rate comes, and that the rate is paid.

886. Whether there be bad mining or good mining, would it affect the lord, as far as his dues went?—Of course, if the adventurer is a good miner, and is doing his work well, the probability is that the lord will get a greater amount of dues than if he is mining badly; but still he may have a set of adventurers who are not very skilful, or who are laying out more money than is necessary, or who are otherwise not working the mine to the very best advantage, and yet the lord may be getting his dues; and it is only after getting his dues that he is made at all liable for the payment of the rate.

887. And the adventurers working a mine badly would get a less profit, because they would get the mineral in a more expensive way?—Yes.

Martis, 24° die Junii, 1856.

MEMBERS PRESENT:

Mr. Kendall.	Mr. Child.
Mr. Littleton.	Mr. George Cavendish.
Mr. Michael Williams.	Mr. Philipps.
Mr. Colvile.	Colonel Pennant.
Mr. Deedes.	Mr. Hutchins.
Mr. Bouverie.	Mr. Ridley.
Viscount Monck.	Mr. Hume.
Mr. Hussey Vivian.	Mr. Henry Herbert.

NICHOLAS KENDALL, Esq., in the Chair.

Mr. *Thomas Darke,* called in; and Examined.

Mr. *T. Darke.*

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888. *Chairman.*] YOU are a Solicitor, living at Penzance in Cornwall, are you not?—Yes.

889. How long have you resided there?—About 10 years.

890. Have you given much attention to mining matters?—I have considerably since I have been in the West.

891. Have you given your attention especially to the rating of mines?—I have, having had pretty much to do with the practice at the quarter sessions in Cornwall; the subject of rating has come much under my notice, the anomalies existing in the county have been such as to compel me to give particular attention to the rating of mines.

892. You were examined before the Committee of the House of Lords in 1850, were you not?—I was, upon this subject.

893. The Committee have heard Mr. Lumley as to the law of the rating of mines; the Committee would like to hear very shortly your opinion also upon the anomalies to which you refer?—The origin of rating, as no doubt was told you by Mr. Lumley, is the statute of Elizabeth, directing that rates should be made by taxation of every occupier of "lands, houses, tithes impropriate, propriations of tithes, coal mines, or saleable underwoods." These are the words of

of the statute which was passed in 1601; that statute having passed in 1601, the first decision that I am aware of, upon the rating of other mines than coal mines, was in 1762; where it was attempted for the first time to rate the occupiers of those mines. The decision of the Court in this case (The Governor and Company for Smelting Lead *v.* Richardson) was, that inasmuch as coal mines were expressly mentioned in the statute, all other mines were intended to be exempted. And Lord Mansfield went on to say that he could easily conceive such might be the intention of the Legislature, when the uncertainty and risk which attended the working of other mines were recollected. Now it has been put, that that was one of the reasons for the decision itself in that case; I take it that is not so; I think that the ground of the legal decision was simply that, coal mines having been mentioned, all others were intended to be excluded. And when he referred to the risk, he did so simply to show that it might easily be conceived the Legislature did so intend to exempt, when the risk was taken into consideration. The risk attendant on the working of other mines was not a part of the legal reason which induced Lord Mansfield to hold that these mines were exempted; but having come to the conclusion that the mention of one intended to exclude the other, he gave that as a reason which might have induced the Legislature to come to that decision. That decision was in 1762, and it undoubtedly decided that the occupiers of other mines than coal mines were not rateable. At the time of the statute of Elizabeth, certainly, in Cornwall there was not much mining going on otherwise than tin streaming; the mines were of comparatively little importance. The mines increasing in 1774, the case was again brought before the Courts in this way. I think the hardship of their being exempted was becoming seriously felt; and there were instances in which the Crown, being entitled to receive a certain dish or proportion from lead mines, under the name of lot and cope, the Crown leased it to another person. The question was then brought before the Court, in the case of Rowls *v.* Gell, and the Court decided that the lessee was rateable; and they did so upon this principle, that the lessee of the Crown was not the occupier of the mine, but that he simply became the occupier of that portion of the soil to which the Crown was entitled after it had been separated, being then tenant (and that should be kept in mind) under the Crown of this portion of the ore raised by the miner, and which but for the lease would have gone to the Crown, the Court decided that he had become the occupier of the land, and said that the ore separated was part of the corpus of the property, although we should certainly consider it in its nature much more a chattel than land after it had been so separated, and they said that he was rateable. That case was in 1774, and it was followed up some few years after by the Cornish case of The King *v.* St. Agnes, in 1789. A practice existed in Cornwall, which was termed tin bounding; the principle of it was this; if a lord would not work his own land for tin, it was thought so far beneficial to the community, that any other person willing to work should have a right to do so, paying over a certain portion of the ore raised to the owner of the soil. When he commenced his working he turned up four corners, and said, "I am going to work within those four corners." He turned up four turfs, intending merely to mark out a spot of ground. There were proclamations necessary in the Stannary Court to gain that title.

894. Does that practice extend beyond the Duchy of Cornwall?—I am not aware of it out of the county of Cornwall.

895. It is not confined to the Duchy lands of Cornwall, is it?—No. After having given those proclamations, the man who had proclaimed that he was willing to work within this spot of ground was conceived to have derived a right to it, and at last it came to be thought to the exclusion of the owner of the soil himself.

896. Whether operations were continued or not?—That was the impression; and by degrees it became the practice for this man to lease the right that he had so gained to other parties. The case of The King *v.* St. Agnes was taken as one of those instances in which the tin-bound owner had leased to another party his right to the bounds; and under that lease the lessee again became the occupier of a certain portion of the ore which had been severed to his use; and the Court decided that he, the lessee of the bound owner, was liable to be rated for the ore so separated by the worker of the mine to his use: so far it was precisely the same principle was established in the previous case under the Crown; subsequent decisions followed up the same principle. Where the lord himself granted direct to the miner

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a sett to search, reserving to himself a portion of the ore raised, the Courts then said, "In pursuance of our former decisions you, the lord, have become the occupier of that portion of ore separated for your use, and we shall therefore rate you as the occupier of land." It appears to me that those were violent decisions, and were arrived at by degrees: first, it was still the occupier, and the lessee under the Crown, that was rateable; then the landowner himself, reserving a portion of the ore when severed, became rateable as the occupier of land; and they said that he could not claim the exemption which had been held under the statute of Elizabeth, because he was not the occupier of a mine. They said, "We will rate you as the occupier of land." From that date, 1789, it became the practice to rate the lord, in the county of Cornwall, for that portion of the ore which was reserved to his use. The next case, I see, was in 1810; that was the case of The King *v.* Rochester; and there the lord, instead of reserving part of the ore, granted his sett at a fixed money rent. The Court held that he was not liable to be rated, for that he was then in the position of another landlord who had granted an occupation to any other; and those occupiers were not rateable, and the lord himself was not rateable, because he took no part of the land, but merely a rent. That decision very little affected mines in Cornwall, because it was considered to apply only to cases where a fixed rent was reserved, and those cases were extremely rare. But in the case of The King *v.* Tremayne, in 1832, the principle became extended, and it arose in this way: that was a lease of a manganese mine; it had been the invariable custom in manganese mines, instead of reserving a portion of the ore, the same as in other mines, to reserve so much a ton in money upon all the ore raised. A rate then made upon the lord in respect of this rent, uncertain in amount, but still a money rent, was successfully opposed by Mr. Tremayne, and the Court said, "No, you take so much a ton. It is uncertain in amount, but still it is a money rent; and you are within the decision of 1810, and do not come within the previous decisions by which the lord is rateable." Of course, that very soon led the lords to see, that if, instead of taking a money rent according to the number of tons raised, they took the money value of a fixed portion of the ore, they would be within the same principle; and so it was that the exemption first came in upon the rating of mines. They said, for the future, instead of taking one-tenth part of the ore raised, which would render us liable as the occupiers of land, we will take the value in money of one-tenth part of the ore raised; and then we are within the principle of the case of The King *v.* Tremayne. That is the way in which mines from the year 1836 have become exempted by degrees. I take that to be the present law; it was attempted to be reversed in the recent case of Crease *v* Sawl, in 1842; but the Courts there said, We feel ourselves bound by the previous authorities, and we cannot upset them. I would wish, however, to draw the attention of the Committee to the words of Chief Justice Tindal in giving judgment in that case. He said, "If we were now for the first time called upon to explain the meaning of this statute (43 Elizabeth), which would seem to have been framed with a view to rendering rateable occupiers of every description of real estate, it might be very questionable whether the occupiers of mines of any description were exempt." My own view is in accordance with that. I believe that the first was the violent decision. I believe that the Legislature never did mean, by the mention of coal mines, which were then simply the important mines of the country, to exempt all others; and I believe it was a more violent construction afterwards of the Courts, when they said that the lord, by reserving a portion of the ore, which is a chattel to all intents and purposes after it is separted, became the occupier of land and should be rated. I believe that that decision was arrived at simply to get rid of the injustice of mines being exempt from poor-rates. And my own impression is, that if we are now legislating upon the subject (and it is necessary to do so in order to get rid of the anomalies that exist), we should go back to the origin, and get rid of the effect of those violent decisions, by enacting that the occupiers of mines shall be rateable the same as the occupiers of quarries, the same as the occupiers of clay works, the same as the occupiers of coal mines, and every other description of real property in England.

897. Since this decision of The King *v.* Tremayne, what has been the practice growing up in Cornwall as regards leases?—It now rests entirely upon the will of the lord as to the mode in which he frames his sett, whether rates shall be paid or not. Some lords say it is right that all mines should contribute. Of course those who have large property in the parish are of that opinion, and still draw

draw their setts so that the mines shall all pay rates, by reserving a certain portion of the ore; whereas other lords conceive that they ought not to pay, and they draw their setts reserving money only, and they do not pay any rates. The practice has been, that where they have paid for many years, the setts have been altered to a money rent, so that they become entirely exempt.

898. With regard to the different modes of drawing leases, and the effect of that, do you imagine that the money payments, by which poor's-rates are evaded, has tended in a material way to an increase of speculation in the Cornish mines? —No; I think not at all.

899. Can you recollect the state of mining speculation, and mining generally, prior to the decision of The King *v.* Tremayne?—No; my experience is only of 10 years' date, and it is since that time that these anomalies have chiefly crept in. When I first came into West Cornwall, the instances of exemption were very rare. But in Redruth, I believe there is not one single mine now paying, or in Gwennap either, whilst in Illogan nearly all the mines pay.

900. Can you take two districts, one where the practice obtains of having leases drawn in money payments, where the poor-law is entirely avoided, and another district where the leases are drawn in the old way, in kind, where poor-rates are paid?—I cannot do better than take two of the most important parishes in Cornwall, adjoining each other, namely, Illogan and Gwennap. Taking those two parishes, in Illogan, the late Lady Bassett was the principal proprietor. Her setts have nearly all been drawn that the rates shall be paid, reserving the dues in kind still. In Gwennap, on the other hand, within a recent date, the whole of the mines have become exempt by getting the setts altered, some being revoked, and others regranted; at all events, none now pay.

901. When you say revoked, do you many to say that you have known leases where the payment was in kind, where that has been altered before the expiration of the lease, and a money payment made?—Yes, for the express purpose of avoiding the rates. In Illogan, the first date at which I find mines were rated, was 1799, just 10 years after the case of The King *v.* St. Agnes. In that parish, at the present moment, the rates are only 1 *s.* 8 *d.* in the pound; and there, by Lady Bassett taking the view that they ought to pay the rates, hers being the principal property, all the mines in the parish, with the exception of one, contribute. There was one important mine, called Wheal Bassett, where, by pure accident, the lease was drawn for money instead of in kind; it was not by design, I believe, but by accident in the solicitor's office. For years that mine contributed to the poor-rates. It was accidentally found out that there was a money rent, and exemption was immediately claimed, and they do not pay.

902. Still holding the same lease?—Yes, still holding the same lease. The mine paid under that lease, before the question was ventilated in the county, but it does not pay now.

903. Is that the only case of that sort on Lady Bassett's property?—I believe it is the only case of that sort on Lady Bassett's property, and at present there are scarcely any other mines in the parish which are exempt. The whole of the other rateable property in the parish, except mines, is 10,670 *l.* per annum. The dues on the mining property which now pays the rates, amount to 13,213 *l.* What, then, would be the position of the leaseholders in the parish of Illogan of which there are many, if that 13,000 *l.* worth of property was now to become entirely exempt from the payment, and the whole of the rates to be thrown upon the 10,000 *l.* worth of other rateable property in the parish?

904. Will you just explain the nature of that small leasehold property; is there any peculiarity with regard to that kind of property in the county of Cornwall?—Yes, there is a very great peculiarity. In the case of very small tenements it is the custom to grant leases for three lives. Very commonly it is a lease of waste lands, upon which the miner builds his house, occupying the land, and bringing it into cultivation; and he is rated, immediately he has done that, for the total amount of his outlay at the improved value of the property. Supposing you were to get rid of the rates on the dues, and throw the rate upon those small leaseholders, I need not tell you how much the property would be reduced in value. With regard to Gwennap, they have managed to get rid of all the rates. There is not a mine now that pays rates there. What is the result? Six shillings in the pound is the present rate in the parish of Gwennap,

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instead of 1 *s.* 8 *d.* as in the parish of Illogan. The total value of the dues in that parish, for I do arrive at that, inasmuch as they have continued to pay highway rates, is 6,065 *l.* per annum, against only 7,870 *l.* per annum the total rateable value of the other property in the parish. Those mines having escaped from the payment of the rates, 6 *s.* in the pound is paid by those poor leasehold occupiers, and others in the parish of Gwennap, while only 1 *s.* 8 *d.* in the pound is paid in the adjoining parish of Illogan, where the mines contribute.

905. You are aware that it is assumed by many parties that though the land may be rated to the poor very highly, yet still the advantages to that land are so very great, as being in the locality of a populous neighbourhood, that the loss is as nothing; in fact, the gain is more than the loss; what is your experience with regard to that?—I do not think that the question is involved in the present inquiry. It seems to me that it is an occupiers' tax entirely; if the value of the land is increased in that neighbourhood by the increased production, or the increased price of that production, the lord may get a higher rent; but then it is a question between the occupier of the surface and the occupier under ground, Why should the occupier of the surface pay the total amount of the rates which have become of that enormous amount, whilst the occupier under ground should be exempt? I do not think we are to consider whether the actual intrinsic value of the surface is increased. The question is, Which of the two occupiers is to bear the burden?

906. As far as the rating of those small leaseholds goes, how are they affected; do you think that when mines are exempted from poor rates, the miner is in any way benefited by the impetus given to mines?—So far from that, I know no class of people who would be so much injured as the working miners by mines being exempt. They nearly all occupy those small leaseholds and patches of ground. If you exempt the mines, you would throw upon those occupiers a very increased burden. And when you speak of the increased value of the land, the occupiers of those small tenements gain but little from that. They produce merely that which is sufficient for their own consumption, and they would reap no benefit from the increased value of the land.

907. How do you charge the highway rates?—The anomalies there are even greater than in the case of the poor rates. The enactment of 1836 said that the highway rate should be assessed on all property now liable to be rated and assessed to the relief of the poor; and it went on to say, that the same rate should also extend to such woods, mines, quarries, and other hereditaments as had heretofore been usually rated to the highways. Just see the tone of the Legislature in that enactment of 1836. Remember that it follows within four years of the case of The King *v.* Tremayne, under which mines which had been before paying rates were become exempt. And what does the Legislature there say? Not only will we render property rateable to the highway, which is liable to the poor rate, but we will go further, and say, that any property which has heretofore under the law, as before interpreted, paid, shall continue to pay to the highways; so that under this Act the anomalies are increased. I will take the parish of Redruth, for instance. There is not a single mine now paying poor rates, but they continued to pay highway rates in that parish for some time, because they had before paid to the highways. In the parish of Camborne, about one half of the mines are now paying poor rates, and the other half of the mines are not paying poor rates, and we cannot make those which have got out of the poor rates pay highway rates, because previously to 1836, instead of making a separate highway rate, the highway rates were paid out of the poor rates. We have those two parishes of Camborne and Redruth. There is not a mine now in Redruth paying poor rates. We have them paying highway rates. We have about half the mines in the parish of Camborne paying both poor rates and highway rates, and others have become exempt from both. One instance, in the parish of Camborne, is within my own knowledge. Four setts were granted by Mr. Pendarves's late agent, all dated on the same day. By the merest accident in the office, two of them had the dues reserved in kind, and two of them had the dues reserved in money, the question of poor rates not being then considered. Two of those mines, North Roskear and Condurrow, became very important, returning 1,000 *l.* a year each in dues; the payment of North Roskear was reserved in kind, and they continued to pay the poor rates and the highway rates; the payment in Condurrow, on the other hand, being in money, after paying for some years they discovered they were no longer liable; and that mine does not pay now either

either the poor rates or the highway rates. I succeeded as Mr. Pendarves's agent. I revoked the North Roskear sett, and granted it in a different form at a money rent, so that we might become upon the same footing as other mines; and now North Roskear, within the last two years, has avoided the payment of highway rates and poor rates.

908. Your payment follows exactly the same process, whether it is in money or in kind?—The uncertainty has been such, that at the present time it has not affected the dues. If the occupier of a mine were notoriously liable to the payment of the rate, the same as the occupier of the surface, I believe it would be ultimately taken into consideration in granting the sett, and would so come out of the pocket of the landlord, the same as it does now with regard to the surface. It is a question of bargain between the two, What rent can you afford to pay me for the surface, and what rent for the occupation under ground? and when that bargain comes to be considered, if the rate were certain I think it would be allowed for. I should think then, if men deliberately make a bargain, it would be taken into consideration.

909. Without entering into the question who should pay the poor rates, to what conclusion have you come, after all the experience you have had as to the payment of the poor rates; do you think that the poor rates should be paid, the dues being the basis?—I have no question about it, that the occupier of the mine should be rated for what he himself, by his bargain, says he can afford to pay for the occupation, the same as the occupier of the surface should pay for what he considers he can afford to pay for that occupation, namely, the rent; I would put them both upon the same principle.

910. Then comes a very difficult question: have you come to a conclusion as to the parties who should pay; whom would you deal with as the occupier really?—I have no doubt that we ought, if you legislate upon it now, to cure the wrong decision arrived at under the Statute of Elizabeth, and you should now rate the occupiers of all mines the same as you do the occupiers of coal mines, the occupiers of quarries, the occupiers of clay works, the occupiers of railways, and all other real property. But as regards existing setts I would draw a distinction: I think we should deal in that case with the law as it now exists; and my impression is, that as to existing setts, you should allow the occupier to deduct from the lord (who according to the law, as it has now been interpreted, is the person liable to pay the rates) the whole amount of those rates. If there is any special bargain in the lease between the two, such as a covenant, that if rates be imposed the adventurer should pay them, I would not interfere; nor I apprehend would the Legislature interfere with such a bargain. With reference to existing setts, the existing law being rightly or wrongly, wrongly I think, that the lord is the one that should be rated in respect of his dues, I would render the lord liable to pay by enabling the occupier to deduct it. I would not rate him, because I think you would be introducing a very violent alteration in the system of rating generally. Until you come to the conclusion that the owner is the one that should be rated altogether instead of the occupier, I would not pass an Act which should rate the occupier of a coal mine, and the lord of another mine.

911. You would rate the occupier, allowing him to deduct the poor's rates from the grantor, inasmuch as he has been the party who has evaded the law?—Clearly so.

912. Who do you think has made the most profit? If they place upon the shoulders of others burdens which they had heretofore borne themselves, is the profit, generally speaking, fairly divided between the lessor and the lessee, or not?—I really do not think that, in a general way, the dues have been altered in consequence at all; and I do not think that there has been an increased amount of rent reserved to the lord by reason of the exemption from the payment of rates, so that the adventurer would be the one to reap the benefit by exemption from the rates.

913. Notwithstanding, you think that the adventurer, as a whole, would reap the benefit, inasmuch as the lessor is the party who has evaded the law, you would make him, under existing setts, where there is no covenant, to pay all rates upon the parts of the lessees, bear the burden; you would allow the lessee to deduct all poor's rates that he has to pay as occupier?—Yes, I would distinctly. The law has been interpreted to throw the liability upon the lord to pay the rate. I believe that to be wrong, but I would let it remain so as regards setts

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setts drawn whilst it was the law. When you alter the law, I would alter it so as in time to get rid of all anomalies.

914. Mr. *Michael Williams.*] Is property very much sub-divided in Cornwall?—Yes, very much so indeed, both as regards the owners, and immensely so as regards the occupiers.

915. Is the property owned where the minerals are the same as the property where there are no minerals?—Frequently a man has the ownership of minerals without any right whatever to the surface.

916. Would the burdens upon property where there are no minerals be increased or decreased in the rental, provided the dues of mines paid no poor's-rates?—Clearly it would be considerably increased. Take the parish of Illogan, for instance. Assume that a man who at present as the owner of the minerals pays rates should become exempt, the owner of the surface, through the occupier, now only pays 1*s.* 8*d.* in the pound; but if all those mines were to become exempt, the occupier of the surface, instead of paying 1*s.* 8*d.*, would pay 4*s.*

917. Are you aware, with regard to the property at Calstock, that the surface is held by one party and the mineral right by another party?—I know it is so to a very great extent. The Duchy of Cornwall, for instance, in that parish possess almost entirely mineral rights only; and it would of course be very desirable for them that the mines should become exempt from the payment of rates, but it would be entirely at the expense of the owner of the surface.

918. Did they not, in the year 1798, sell the surface right when the dues paid the poor's-rate?—They sold a large quantity of surface in 1798; but I am not prepared to say that in 1798 the rating of mines had become very general, for it was only in 1789 that the case of The King *v.* St. Agnes was decided.

919. You are not aware of your own knowledge that the mines at Calstock were rated to the poor?—No; but I can easily conceive that no one would be so much benefited as the Duchy of Cornwall. Their mineral rents would doubtless be increased, if they could throw the burden upon the occupier of the surface.

920. Before they took the management of the dues into their own hands are you aware whether the miners under them paid poor's rates upon the dues or not?—The parish of St. Agnes is a very strong one upon that point. In 1818 the mines pretty nearly ceased there, and suddenly the poor rate went up, on the ceasing of those mines, to 13 *s.* 6 *d.* in the pound; that was not sufficient to pay for the maintenance of the poor, and they were obliged to go to the hundred for a rate in aid, they got 800 *l.* from the hundred, which would have amounted to 4 *s.* more in the pound upon the rateable property of St. Agnes; so that St. Agnes at that time would have paid 17 *s.* 6 *d.* in the pound if it had all been paid by the parish. So heavy was the burden that the pauper children in St. Agnes, three or four years after that, were put upon the hundred. The mines started again, and the Duchy granted their setts at a money rent, paying no rates.

921. Do you consider that it would be discouraging to mining speculations, in case the dues of mines were rated to the poor?—I do not believe that it would; because I believe mining is taken up much more in the shape of a lottery than as a pure development of capital. I know from experience that almost the last thing which is discussed, when a sett is applied for, is the amount of rent that is to be paid: so unlike is it to the ordinary taking of a farm. A man says, "Can I have a sett?" and he never considers what he is going to pay for it. We have the fact that for 60 years they did pay the rates through the lord; and I do not believe that for the last 10 years, when the rates have been avoided, 1 *d.* more capital has been brought into the country, in consequence of the exemption.

922. Do you consider it just or unjust for a lease to be drawn evading the payment of poor-rate altogether?—I consider that it was a very violent decision of the court of law to call upon the lord to be rated upon what they chose to call land, ore severed. It was but a trick of the Court to lay hold of the lord, when they had come to the conclusion that the occupier was exempt; and the lord said, "I have a better trick again; I will have none of this chattel thing, I will have a money rent."

923. Do you consider it just or unjust for a lease to be drawn evading the payment of the poor rate altogether?—I consider it most entirely unjust to to the occupier of the surface, that the occupier under ground should be exempt. I consider it most unjust that the occupier of a quarry should be rated, whilst the occupier of a mine should not be rated.

924. Do

924. Do you consider that the lord's dues should be the rent, or that which ought to be rated?—I consider that the lord's dues should be the test of the amount of rating; I am aware that that is not exactly the test which is applied to other rateable property. The principle established by the Act of 1836 was the amount at which the property will let for from year to year. Now, I believe, it would be impossible to apply that test to a mine, because you could never, by any possibility, tell from year to year what it would let for; I therefore come to the conclusion that the only test which you can possibly have is the dues paid, the sum which, by agreement, the adventurer has said to the lord, I can afford to pay you in the shape of rent, for occupying your underground. Mr. *T. Darke.* 24 June 1856.

925. Are you of opinion that the lord should be the person who should be rated, and should pay the rates upon his dues?—I am not; I think that the lord should not be the man to be rated, for it would be involving a new principle totally unknown to the principle of rating at present; but, I say, in existing setts, the law having cast upon the lord the payment of the rates, and he having avoided that payment, I would still make him virtually pay it during the continuance of existing setts by allowing the occupier, whom I would rate to keep my principle sound, to deduct the amount.

926. Do you mean to say that for the future you would advise that the occupier should be rated, but should have the power of deducting the amount of the rate from the dues of the lord?—Only in existing setts.

927. What would you do with respect to the future?—I would let the tenant of the under-ground be rated the same as the tenant of the surface, and let it be an entire bargain between him and the lord as to who should pay the rates. If the bargain be a deliberate one, of course the lord will ultimately pay it, because the occupier will, the same as the occupier of the surface, pay a less rent, by reason of having to pay the poor-rates. But I would be most careful that the dues should be made the test to avoid any attempt by other means to arrive at what might be considered without this certain test the rateable value of this property, by which means profits might possibly become the test. And it would be manifestly unjust to rate the profits of a mine, when you do not do so in other businesses. Let the value of the occupation be the test; and in mines I am sure you cannot arrive at the value of that occupation in any other way than by taking the sums which the one has agreed to pay, and the other to receive for the occupation.

928. Are you aware that the working mining population of Cornwall amounts to 50,000 persons?—I am not aware of that.

929. Is it very large?—It is immense. In the parish of St. Agnes, where the total rate is 7*s.* in the pound, 6*d.* in the pound would pay for the whole of the poor that have been connected with agricultural pursuits, the other 6*s.* 6*d.* being paid in respect of the purely mining poor.

930. Are you aware that the four parishes of Gwennap, Illogan, Redruth, and Camborne would contain, reckoning the families, 20,000 mining population?—It would be a mere expression of opinion if I were to give it. I have no question of the mining population being very considerably greater than the agricultural population.

931. Then in case the rates were evaded, would not the whole of that immense population be thrown upon the agriculturist?—Of course it would, and I have told the Committee the effect that would follow from it in the parish of Gwennap. I have a return with reference to the parish of Gwennap, which I believe to be correct, which states, that since the mines have avoided the payment of the rates, the value of the leasehold property in the parish has been depreciated at least 30 per cent.

932. You are of opinion, that in those parishes where the rates are evaded the value of the leasehold property has very materially decreased?—There can be no doubt about it.

933. Mr. *Littleton.*] You mentioned that you would rate mines according to their annual value; how do you propose to ascertain their annual value?—That is a point which I endeavour to guard myself against most particularly. I would make the amount of dues actually received the test of the actual value.

934. You would make that the sole test of the annual value?—Yes.

935. Is it always a fixed annual sum in your county, or is it liable to fluc-

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tuate according to the amount of produce brought to the surface?—It is almost universally varying according to the amount of the produce raised; it is generally a fifteenth or an eighteenth to a twenty-second part of the value of the ore raised.

936. The annual value of the mining property may fluctuate considerably year by year?—Very considerably indeed.

937. Would there not be a difficulty in getting rates from such property, unless there was some average price put upon the value of the mines for a period of years?—None in the world, because I would let the Act of Parliament be this: that the annual value for rating purposes should be the amount of dues paid to the lord for the previous twelve months, and then you would have at once a simple test what the one has agreed to pay for the occupation underground, and what the other has agreed to receive for that occupation.

938. You stated just now that you considered that inasmuch as the lessor had evaded the law for the present till there was legislation upon the subject the lessor should be the party who should pay the rates. Will you state more explicitly than you have done how you come to the conclusion that the lessor and not the lessee is the party who has evaded the law?—You misapprehended my first answer; I said that I would at once legislate upon the subject, and that legislation should be this: I would put the occupier of a mine upon the same footing as the occupier of a coal mine; there would be no difficulty with regard to that legislation, and that I would carry out immediately, but then we have existing leases to deal with, under which the payment of rates has been evaded. Now it is only in those cases, and whilst those existing leases continue, inasmuch as the lord is by the existing law liable to pay the rate, I would continue his liability virtually, by authorising the occupier to deduct it from him, but that would not be an exception upon your legislation; the legistation would be upon the general principle—rate the occupier.

939. Inasmuch as agreements have been made upon the understanding that there would be no charges to the poor-rate, and capital has been expended upon a venture in a mine, with the understanding that there were to be no charges of that nature, do you not think that it would be unjust if an Act of Parliament were now to be passed compelling either the landlord or the lessee to pay large additional annual sums in the way of rates, and do you not think that it would be more just to leave existing setts, as you call them in your country, as they are, legislating merely, if legislation is to take place, for the future, as regards future agreements between landlord and tenant?—I do not; and for this simple reason, that the exemption from the payment of rates has arisen, as I have explained, in such a manner as must have convinced everybody that the Legislature would never permit such an anomaly to exist, and I do not believe an agreement has ever been made under the deliberate conviction that throughout the continuance of that 21 years the law would be allowed to remain as it was. They are all aware of the very recent exemption: for 60 years in Cornwall they all contributed. At the end of 60 years, by this mere trick of the lord in altering the sett from dues to money, it was thought he might claim an exemption. Now can any one in their senses believe that such a state of the law would be permitted to continue? I say that a much greater injustice would be done by perpetuating an exemption so arrived at throughout 21 years, than by at once showing that that exemption should never have existed.

940. Are you not advocating a course now more peculiarly adapted to Cornwall than to any other mining districts, where the royalty or sett has never been paid in kind, but has always been paid in money by agreement?—Undoubtedly it is stronger in Cornwall than it would be in other counties. My experience of other counties is not large, and therefore I do not know whether I can go into it. I can quite easily conceive that an injustice might be considered to arise there, more so than in the county of Cornwall. In the county of Cornwall, I believe, there can be no injustice whatever, and in other districts I really do not think there would be an injustice, because I conceive that when you are legislating upon a large principle of this kind, it would be more unjust to continue the rate upon the occupier of a coal mine while others are exempt, than it would be at once to include the occupiers of all descriptions of the same property, though heretofore exempt.

941. You seem entirely to forget that large mining speculations have taken

place in other counties than Cornwall, with a clear understanding that there were to be no poor-rates charged upon those properties, and that those mining properties have never been called upon to pay poor's-rates, inasmuch as it was never the custom to pay the royalty in kind, but in money?—As a case of abstract justice, I say that in those districts it would be more just for the Legislature to cast the burden upon those who have never anticipated it, than to continue the burden upon the occupier of a coal mine, exempting the occupiers of other mines.

942. Mr. *Phillipps.*] What is the nature of the leases in the parish of Gwennap?—Chiefly for lives.

943. When one life drops, are the occupiers of those leases in the habit of paying premiums for renewals?—It is very uncertain indeed. Some are allowed to run out for the whole three lives, and then the property is resold, or it is very commonly the case that the parties apply to the lord and get a new life upon the death of one, and then they pay a premium. But it is very unusual to have a fixed sum in the lease, it is a matter of bargain.

944. The burdens to be imposed would enter into the amount of the premium for the renewal?—Yes.

945. Therefore the question of the rates would become a question for the owner as well as the occupier?—Yes.

946. And the difficulty of settling the matter is increased by the length of the lease?—Yes.

947. The renewal would be as fair a test in determining the present value of the property as affected by the existing burdens as a new lease altogether?—It would only be this: say that there are three lives; one life dies, then you are only paying one-third of the increased value; two-thirds would continue upon the old lease. It cannot be till the whole three run out that the argument could apply to the full extent.

948. Mr. *Hutchins.*] It was stated by a witness the other day, that the usual form of a mining sett was a licence to work and raise minerals, and make them marketable; is that the usual form of a mining sett in the county of Cornwall?—It is in the nature of a licence, not a positive lease of the mineral itself.

949. But it is a licence?—A licence to search and raise and make merchantable and carry away the produce.

950. Is it any more than an incorporeal hereditament?—The cases are very refined upon that. I believe the law of it is this, that when you have once entered upon a mine under a licence, you are then considered the occupier of the mine itself, sufficiently to maintain ejectment if ousted; but till you have actually entered under the licence you have nothing more than a right to entertain search. You have no actual property in it which could be made the subject of trespass or ejectment.

951. Could the adventurer bring an ejectment into a court of law?—Not under his licence, unless he had before entered in pursuance of his licence. A licence is granted to A. to-day, and he finds B. in possession. He could not maintain his ejectment against B., nor could he maintain trespass against B.; but if A. had entered under his licence, and after he had entered an attempt was made to dispossess him, he could maintain trespass, or bring ejectment if ousted. He became the actual occupier of the mine by his entry, and could maintain trespass or ejectment, but he did not acquire that right under the licence before entry.

952. Then a share in a mine is not an interest in land?—It is certainly an interest in land. There have been cases decided; and I believe it has been held that it is such an interest as would require a written agreement under the Statute of Frauds.

953. Do you know the case of Rex *v.* St. Austell?—There are many settlement cases of that name; it is a very common name.

954. The interest of the adventurer is the same as a general incorporeal hereditament?—No; I think it is far more than that. When he has entered upon the mine I believe he is as much an occupier as the occupier of the surface.

955. Is he by the present law rateable for the relief of the poor?—No, because the courts have decided the other way; but if the courts had now for the first time to explain the statute of Elizabeth, I believe they would not hold that the occupiers of other mines are exempt, because coal-mines were mentioned.

956. Would you put this under the same category as way-leaves, and tolls,

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and manorial rights?—No, I think it is a *bonâ fide* occupation, the same as an occupation above ground. If the word coal-mines had not been mentioned in the Statute of Elizabeth, there is no doubt the occupier of these mines would have been rateable as an occupier of land. No one denies, that if coal-mines had not been expressly mentioned in the Statute, the occupiers of all other mines would have been rateable as the occupiers of land under the first words of the Statute. It was not necessary to mention coal-mines to render them rateable; then why were coal-mines mentioned? The courts said they were mentioned for the mere purpose of excluding others; I do not believe that, I believe it was because they were notorious at that time; the Legislature was merely enlarging upon the first words in the statute. If that had been the intention, of course it would have been so much easier by express words to have excluded other mines. Can any one fancy that the Legislature deliberately intended, by inserting the word coal-mines, to exclude others; would it not have been the natural course to have excluded other mines by express enactment.

957. Have those mines generally railways connected with them?—Not in Cornwall, to any extent.

958. Where there are railways they are rated to the relief of the poor?—That is a much mooted point. The King *v.* Bilston was a leading case upon that question, and an attempt was there made, although they could not rate the mine, to rate the adventurers as the occupiers of a steam-engine which was used for the purpose of the mine, and the Court of Queen's Bench decided that they could not do so; that it was clearly appurtenant to the mine. I believe the same principle would apply to railways. Where the railway is simply an appurtenant, and necessary to the working of the mine, it would not be rateable; if it was independent of the mine, it would be rateable.

959. Are not Cornish setts frequently drawn now, reserving minimum rents to the lord, whether there is anything raised or not?—Yes, it is sometimes done, and the object of that is, because, when a mine is abandoned by adventurers, they have been in the habit of holding on instead of giving up the sett without working; they would not do this and continue to pay even a small rent.

960. What, in your opinion, is the general effect of good mining upon the surrounding property?—Undoubtedly it increases the value of the property.

961. To a large extent?—It is hard to say to what extent; but it employs a large number of carriers, and they get a large profit out of it, they are the occupiers of the adjoining land, and they would give a larger rental in consequence of the mine being at work. I think it is quite a mistake to say that it increases the price of the markets generally in the district; produce being so easily brought into the county from other sources prevents any great rise there. I think we generally consume two-thirds more than we grow in the county of Cornwall.

962. Could you form any estimate as to the extent of the property affected?—It must be a pure fallacy if any one attempted to do so.

963. I asked the question of Mr. Stokes, "Could the adventurers bring an ejectment in a court of law?" His answer was, "It was formerly held that they could not, but they now may do so by the Act of Parliament of last year"?—I certainly never heard of that Act of Parliament.

964. It was decided in Henley *v.* Wood that the grantee could not maintain an ejectment, but had only a personal interest?—Yes.

965. Then, in point of fact, that answer is incorrect?—There is a local Act of Parliament for the regulation of the Stannaries, and there is some clause there which enables them to maintain an ejectment in the county of Cornwall.

966. It is not the general law of the land?—No, the general law of the land, as Henley *v.* Wood decided, is, that under a mere licence, a man was not so possessed that he could maintain ejectment, but after he had entered under that licence he did become so possessed that he might maintain ejectment and trespass.

967. Mr. *Hussey Vivian.*] You have stated that, in your opinion, the occupier of a mine should pay poor-rates in the same manner that the occupier of the surface pays?—That each should pay for that which he has agreed by his agreement with the lord to be the value of his occupation.

968. Does not it frequently happen that mines are worked at a loss?—Very frequently indeed.

969. Is there, in such cases, any beneficial occupation whatever?—I consider that the chance of profit is a beneficial occupation. The money that he is expending

expending whilst he loses, is spent with the hope that it may ultimately produce profit, and I look to that ultimate probability of profit as a beneficial occupation.

970. Should he not be rated on the ultimate prospect of profit?—No; I think that would be rating him the same as stock in trade, upon the profit of his business. I think that is wrong; I think you should simply rate upon what they have agreed among themselves to be the valuation of the occupation, and that there is such a beneficial occupation by the chance of success as to bring it fairly within property rateable as a beneficial occupancy.

971. In the case of mines which are worked at a loss, supposing the rates were paid by the adventurers, would not the amount of such rates add to the loss incurred?—That depends entirely upon whether they have made a fair bargain with the lord. If they have looked at it as men of business should do, they will have considered that if rates are payable, they can afford to pay say a tenth; if not, they can afford a larger sum.

972. I think I understood you to say that no alteration in the dues has occurred in the county?—I do not think there has; for I do not believe that mining generally has been of that deliberate character that parties have considered whether they should pay rates or not.

973. Then the assumption that miners are men of business is wrong?—Yes, as regards the bargain with the lord, I believe it is decidedly wrong. There is a speculation in the thing: a man goes into a lottery; he knows that the whole of the parties will lose by the lottery, but still he will take his ticket; so it is in mining properties.

974. And you think that on bargains attended with that risk rates should be placed?—Yes; I think to begin with, it is a property that should be rated, that it it is sufficiently beneficial from the chance of success; and then the only test of the amount of rating which I conceive would be at all fair would be the sum the one has agreed to pay, and the other to receive, for that underground occupation.

975. Have you not frequently known negotiations for mining setts fall to the ground, owing to the dues demanded being considered by the adventurers to be excessive?—It is extremely rare; I do not know that I could draw my attention to a single instance. The common way is this: the dues are agreed for; if throughout the occupation it is found that those dues are excessive, it is quite a common course for the lord at once to meet the adventurer, and make an allowance of a portion of his dues; and in any Act of Parliament which is framed upon this subject I think there should be an express clause that the dues so given up by the lord should be deducted.

976. Have you not, in your experience, known negotiations come to an end, and be unsuccessful, owing to the amount of dues demanded?—I thought I answered that by saying I was not aware of any single instance where I could trace such a breaking off, and I believe them to be of very rare occurrence.

977. Were you engaged in the negotiation which occurred in reference to the great run of mines near Reskerley?—I have heard many other reasons given for that breaking off rather than the amount of dues, but they are such reasons as are not within my own knowledge.

978. The risk attending the working of mines is very great, is it not?—Undoubtedly; and so as to a quarry, a coal mine, and a railway.

979. Are the majority of the mines in the county worked to a profit or a loss?—I have an opinion of my own upon the subject, and I believe the whole of the mining of Cornwall is worked at a loss; and therefore I never could see the benefit to the community generally by the employment of capital at a loss.

980. Do you consider that it would be desirable to increase that loss by imposing rates?—No; I believe by imposing the rates you ought to make the bargain such, that the lords shall not receive the whole of that portion of their rents without having in some way paid towards the rates in respect of it.

981. You consider that the dues should be paid by the lord?—No; if you were to make the owners of all property in England liable, instead of the occupiers, then, of course, you would make the owner of a mine rateable, and not the occupier.

982. I understand you to say that you consider that the lord should make such arrangements as would cause him to forego a portion of the profit that he derived from those mines?—No; I say that the lord's rent of the mine should

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be the same as the rent of the surface, the amount after deducting the proportion paid for poor's rates.

983. Then would it not directly come out of the pocket of the lord?—Not more so than it comes out of the rent of the lord upon the surface. Of course, if there were no rate paid upon the surface by the surface tenant, the lord would have a higher rent. The rent must be this, the produce of the property rented, after deducting the outgoings, allowing a fair return to the person holding it.

984. The beneficial occupancy of a farm is surely worth more years' purchase than the occupancy of a mine, is it not?—That would depend upon the lease.

985. Assume that on the average the occupancy of the lease is ten years?—That is only at the commencement of the term.

986. On the average of the county, taking all leases running, what would it be?—What would be the present average of the leases running I cannot tell; one was granted 14 years ago, another six, and another five.

987. What is assumed to be the number of years' purchase upon the dues that a profitable mine is worth?—I never heard the calculation made, and I could not possibly tell.

988. You stated that for 60 years they all paid rates on dues, who all paid rates on dues?—The lords paid rates on dues. When I say that the lord paid, the lord was the one liable to pay as the law has been interpreted; but in Cornwall, I believe, it is all but universal to have a covenant in the lease that although the lord is liable to pay, the adventurers should in fact pay. I never drew a sett myself (and I have drawn a great many) without a covenant that, if rates became payable, the adventurer is the party to pay them.

989. Is it not the fact that, according to the law as it at present stands, based upon the decisions of the supreme Court, the lord, and not the miner, is the person who is to pay?—Clearly so; there is no doubt about it.

990. Then it would be introducing no new principle?—It would be introducing an entirely new principle in legislation; it is the interpretation put by the Courts that has arrived at this, which I believe to be totally inconsistent with the general principle of legislation in respect of rating.

991. It is introducing no new legal principle?—It is an entirely new legal principle, because I do not think that those decisions have established the legal principle. They have said that he is the occupier; they have not said that he shall be rated as the owner; but the Courts have decided that this man has become the occupier of that which has been separated, and the Courts are still rating the occupier, and not the lord.

992. Is it not considered by many lawyers that the lord is the occupier?—Undoubtedly the Courts have so determined that the lord has become the occupier of the land, by having this chattel handed over to him. I say that is not a sound legal principle.

993. Your opinion is at variance with the decision of the supreme Courts?—Yes, and in accordance with that of Chief Justice Tindal in the more recent case in 1842.

994. Are not landlords rated for small tenements?—By express enactment, and only because of the difficulty of collecting the rate from the occupier.

995. Is that or not a new principle of legislation?—It is a new principle of legislation; it was only the impossibility of collection that led to it, and then the owner was allowed 25 per cent., if he would pay instead of the occupier.

996. Still the principle is recognised that the landlord is rated in that case?—Yes; but remember it is only upon the express vote of the vestry whether they will adopt it or not. The Legislature did not venture to say that the owner shall be rated; that was so violent an interference with the principle of rating, that all they said was, Where you have found the inconvenience in a parish to collect from small occupiers to be such, we will allow you to pass a vote in the vestry that the rate shall be upon the owner. And where they do that, the owner is rated; but I believe it was feeling that it would invade a well known principle which prevented its being made compulsory.

997. Are not adventurers a very fluctuating body?—Yes.

998. Mine shares pass continually from hand to hand?—Yes.

999. Consequently, would they not be in somewhat the same position as occupiers of small tenements?—No; of course there is always a managing agent who represents a mine, and you could always get at him; but in small tenements the

the occupier constantly changes from one room to another, and there is no getting at him at all.

1000. In the case of tithes, is not an owner of tithes rateable?—An owner of tithes is rateable under an express enactment of Elizabeth.

1001. So that it is no new principle to rate the owner?—It is new as a general principle altogether. In that case he was the occupier of the tithe; it was so much severed to his use.

1002. You state that you believe that the words enacting that coal mines should be rated, were inserted merely as accidental words, as an enlargement of the sense?—That is my impression.

1003. Are you aware of the extensive powers which were at that period granted by charter to metallic mines and mineral undertakings in order to foster those undertakings?—I am not aware of any charter upon the subject.

1004. There were the chartered mines of the copper company?—I thought that was for smelting.

1005. Water was first introduced into the city of London under the powers of a charter granted to the Royal Copper Mining Company?—I am not aware of the fact.

1006. At that period of which we are now talking, were not these powers granted in order to foster undertakings of this nature?—Very large powers have been granted for the supply of water.

1007. For mineral undertakings?—I believe that charters have been less applied to the development of mining than almost any other enterprise, except in connection with smelting. I am not aware of a single instance in which a charter has been employed for the working of a mine, and I do not believe that one exists.

1008. You instanced the case of the parish of Gwennap; are you aware of the amount of rateable property in the parish of Gwennap?—Yes, 7,870 *l.* is the rateable value of all other property than mines, and the dues last year were 6,065 *l.*, none paying poor-rate.

1009. Out of that 7,870, how much is derived from house property, and how much from agricultural property?—I have not a return.

1010. In your judgment what is it?—I have no data to go upon. I should think a very considerable portion in Gwennap is upon small houses which are occupied chiefly by the working miners.

1011. It was given in evidence by Mr. Davey that out of a rateable value of 6,000 *l.* about 5,000 *l.* was derived from cottage property or house property, and 1,000 *l.* from agricultural property; do you consider that that would be about the proportion in the parish of Gwennap?—I have no data. It is a very large proportion, but I should not have thought it so large as that; because I have no doubt in that amount small tenements are taken in which include many patches of land annexed to the cottages.

1012. Three-fifths of the rateable value of the parish of Gwennap is probably derived from house property, is not it?—It is quite useless for me to attempt to answer that question. If you base any question upon the assumption of Mr. Davey's return, I can answer you. I have no doubt that Mr. Davey is correct; and if you put a question to me assuming the correctness of this return, I will answer it.

1013. You have stated that the rateable value of the property in Gwennap is 7,870 *l.*?—Yes, other than mines.

1014. Do you consider that three-fifths of that is derived from house property?—I really do not know how I am to answer that question. My impression is, that three-fifths is an over-statement. I have no doubt that in such a return as that would be included many small tenements, with a house, and a half or a quarter of an acre, or three acres of ground, attached to it.

1015. Does the house property in Gwennap depend almost entirely upon the mining industry of the parish?—No doubt; if the mining population were gone altogether, we should not want the poor rates nor the houses.

1016. Then it is not so much a question between the agricultural portion of the parish of Gwennap and the mines, as between the miners residing in the parish of Gwennap, and the mines in the parish of Gwennap?—It is between the occupier of the surface and the occupier of the under-ground; and I have said I can conceive that no man would be so much injured, if the mines were become exempt, as the working miner, because the rate upon his house would be considerably increased. I do not conceive that those houses relieve the agriculturist

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at all, because if there were not an occupancy of those houses by the poor miners, there would not be a necessity for a poor rate, for we should not have a pauper.

1017. Has the supply of labour been abundant in Cornwall of late years?—It has varied considerably. While the tide of emigration was great, there was a scarcity. I think there is none now.

1018. So that a man has commanded his wages at all times, has he not?—I think a short time since he did not; I think in 1848 it was not so; I think at the time of the bread riots in Cornwall he did not; I believe his wages were far below what was necessary for him.

1019. For the past eight years he has commanded his wages?—I think he has; his wages have considerably increased.

1020. You stated that in the parish of St. Agnes very large rates are paid by the agricultural portion of the population?—Seven shillings in the pound.

1021. Are you aware whether any mine in that parish pays rates?—In Polberrow mine, the dues are assessed upon only one-half of the amount by arrangement, instead of the full amount.

1022. What proportion does Polberrow bear to the remainder?—The amount of rate was 110 *l.* upon Polberrow, and the total amount raised for the last year was 1,760*l.*

1023. You have stated that the occupier of a coal mine is unjustly rated if the occupier of other mines in the same parish is not rated; are you not aware that the occupiers of coal mines generally are also occupiers of iron mines, if such exist?—I believe it to be so, and I think that he should be rated for both the coal and the iron mines. I do not see why one man who happens to be the occupier of a coal and an iron mine should pay upon one that is upon only half his property, while the occupier of a coal mine only should pay upon the whole of his property.

1024. As a general rule they are worked both together?—Then I do not see why they should not both pay.

1025. Colonel *Pennant.*] With reference to the liability of the owner to the rate in cases where his dues are reserved in kind, do you conceive that, legally speaking, the lord is considered the occupier any further than as regards the reserved ore which forms the payment?—No, clearly not; the decisions of the Court were, that he was the occupier of the land by being the occupier of the raised portion of the ore.

1026. And his occupancy does not extend beyond the ore raised?—No.

1027. It is your opinion that, in all existing leases, the occupier should be rated, with the power of deducting from the landlord?—I think so.

1028. But in all future cases the occupier should be the person to be rated?—I think so.

1029. And you think that a departure should be made from the usual mode of assessment, by a statutary enactment to the effect that the lord's dues should be the basis of the assessable value?—I do, and I believe that test to be necessary from the utter inability to apply the general principle to a mine, namely, the value of what it would let for. The assessable value by the present law being what it would let for, I do not think that we could apply that to a mine.

1030. What course would you pursue in the case of an owner occupying his own mine?—There is then a difficulty; but I think that that difficulty might be easily met by enacting that he should pay at the same rate as if he had leased the mine; the lessee would have paid.

1031. How would you arrive at that?—In most districts I think it is a 10th, a 12th, a 15th, or an 18th dues that would be considered to be the average of the district; that is, a certain portion of the ore raised. Now, in the case of a man occupying his own mine, I would ascertain whether the average of the district were a 10th, a 12th, a 15th, or an 18th dues, and I would rate him at the same rate.

1032. A question was asked you, whether a mine did not benefit the surrounding district by the employment that it gave. Do you conceive that there is any additional claim to exemption upon the part of a mine on account of the benefit which it confers upon the surrounding district, beyond that which is equally applicable to a manufactory, or to any other work employing a large amount of labour?—Clearly not. Take a railroad, for instance. They at once

once rate a railroad, notwithstanding the benefit that it confers upon the district; a benefit which is infinitely greater than the occupation of a mine.

1033. In the event of a manufactory employing a large number of persons, and thereby benefiting the surrounding neighbourhood, would not the same principle apply?—The same principle would apply.

1034. Is there any additional claim on account of the corpus of the estate being consumed in the case of a mine, beyond that which is applicable to a quarry, or any open work in which the corpus is equally consumed?—No, there is not; nor even with regard to the permanent value of the surface do I see why there should be any difference. In the case of a mine, we are exhausting it in 10 years. We are only getting in that 10 years a rate upon the actual value of the property. I take the yearly value in either case; we are merely rating the sum total value of the property. In the one case we get it out in 10 years, in the other case the property is a continuing value; and so our rate is a continuing rate. In neither case do we get more than a rate upon the actual value of the property. I have formed an opinion of my own upon that point, which I should like to state to the Committee. The question which has been asked suggests this view to my mind. Although I conceive you are doing no injury or injustice by rating the full value, notwithstanding the property is exhausted in a limited number of years, yet I can conceive an injustice by your spending from year to year the whole of the rate which you so received. I will illustrate that in this way. A. takes a farm for 10 years, and B., during the same ten years, is occupying a mine under ground. During that ten years, you are rating B. to the aid of A., who is occupying the surface; at the end of the ten years B.'s mine ceases, A. goes out of his occupation, and C. comes into A.'s place as the occupier of the surface. Now, what is the question as between A. the occupier of the surface for ten years, and C., the occupier for the next ten years? B. has not only ceased to contribute towards the rate, and thereby assisted A., but has also increased the burden upon C., the next occupier, by having created paupers which C. will have to maintain. I can see the injustice as between A. and C., that A. should have the full benefit of the property exhausted during ten years, and that C. should derive no benefit from it at all; that injustice has made me come to the conclusion, that in the case of mines (because they are an exhausting property of that description) you ought to stock a portion of the money received as rates during that ten years, to go to the maintenance and assistance of the occupier of the surface, and in that way you would distribute it more fairly than by allowing the total expenditure of the rate to take place during the time when it was collected.

1035. In the meantime, during the occupancy and working of the mine, the owner of other properties in the parish would not be relieved to the extent of that amount of rate imposed upon the mine which you would fund?—No; I have no data by which to ascertain what would be a fair sum to stock as between the two, nor do I know of any statistics that would give it; it therefore to some extent must be guess-work, but it might be easily corrected from time to time as the working of it is seen. My own impression is, that I would begin by stocking one-third of the rates derived from mines to the ultimate relief of the surface, instead of expending the whole during the time of collection.

1036. Mr. *George Cavendish.*] I think you stated that the custom of tin bounding prevailed in Cornwall at one time, under which a miner could enter upon another man's land, and after going through certain formalities mine there; that is now abolished, is it not?—No, it is not abolished. The Courts have decided that it would be unreasonable that such a custom should exist for any longer period than while the boundowner continued to work. It might have been reasonable in its origin, that whilst he would work for the benefit of the community, although the lord refused him power to do so, he should be allowed to work; but now the essence of the custom is gone by his ceasing to work; virtually that will destroy almost all the tin bounds in Cornwall.

1037. Supposing a locality where that custom exists, do you not think it might happen that the lord would desire to throw every impediment in the way of a miner working?—Undoubtedly so. I believe nothing is more prejudicial to mining in Cornwall than that custom has been.

1038. Supposing the rate to be levied upon the occupier instead of the lord, might be taken at the full royalty, making no deduction for the poor-rate, in

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consequence of the lord wishing to stop the miner?—It would be a matter of agreement as to the amount that he should pay.

1039. Supposing the system of tin bounding to exist, would not the owner of the land rather desire to prevent a miner entering upon his land?—In tin bounding the owner of the land has no control over the amount of the dues at all; it is by custom a fixed 15th. In its origin the custom was, that the bound-owner should work, paying a 15th to the lord. As machinery became necessary for mines it was found that a 15th dues was too high. Whilst the bound-owner maintained his right, by merely turning up the corners and not working at all, he went to the lord and said, "I cannot pay you a 15th," and it ended in a general arrangement throughout the county, between the owner of the land and the tin boundowner, that they should divide the dues actually received from the working mines, instead of paying over one full 15th to the lord, as was the custom originally. They now divide it. In some instances, the lord takes $\frac{7}{12}$ths, and the tin boundowners $\frac{5}{12}$ths; and in other cases they divide equally.

1040. Would the lord, under the tin bound system, be likely to approve of the deduction of the poor-rate?—He would if there was an agreement between the tin boundowner and the owner to divide the dues, whatever may be received, and if he abides by the custom, he will have a 15th. It is clear that mines cannot be worked at all at that rate, because it is too high.

1041. Supposing that the custom of the Lord's paying the dues has been in operation for 80 years in Derbyshire, and suppose it is working with perfect satisfaction to all parties, would you think it desirable, for the sake of uniformity, to alter the custom, and shift the rate from the lord to the occupier?—I should do so in legislating upon it. I think you would be legislating upon a very confined view if you made the occupier of a coal mine rateable and the owner of a lead mine rateable.

1042. Do you not think that that might create alarm among the occupiers of mines?—If, as I suggested, during existing setts, the lord should really be the one to pay during that time, your argument would not apply; and in the case of future setts, the law having cast the burden upon the occupier, it would be for him to deal with it in his bargain with the lord.

1043. Mr. *Colvile.*] In the event of mines being rated as you propose, supposing a case where a shaft, or the opening of a mine was in one parish, and the underground work was in another, which parish would have the benefit of the rating of the ore?—The same question arises with regard to railways which pass through a great many different parishes; there the rate is not entirely upon the actual produce of the property in that one parish, but upon what is the total value of the whole railway: we divide it according to the length in each parish. Again, we have the same difficulty, more especially in rating gas works, where in many towns the gasometer is in one parish, and the pipes and the supplies are in another parish; and that has given rise to different decisions in the courts; but I think that practically there has been no difficulty in saying what is the total annual value of the property, and then arriving at the proportion for each parish.

1044. Do you think it would be justice, if a shaft was in one parish, and consequently all the population connected with the mine lived in that parish, that the other parish, under which the ore was obtained, should receive rates for the maintenance of the pauper population which were not employed in the working of the mine?—You can have no general law which has not some instances of difficulty and hardship in it; but I do not think there would practically be any difficulty or hardship in the case you put; the total produce of the mine would be ascertained, and that would be apportioned between the two parishes. I do not think that the mere fact of the ore being raised in one parish would of necessity entitle that parish to the whole of the rate, because the rate is upon the occupier of the mine; the amount is the amount that he pays to the lord. A shaft is necessary to the raising of the ore, and therefore a portion of the rate would be paid to one parish, and a portion to the other.

1045. Supposing the case of a mine which runs under the sea, how would you apply the rating in that case?—I should think a portion of it would be extra-parochial, and not rateable at all. If there were a portion under the sea, and a portion inland, the portion which would fairly represent the inland would be payable to that parish; that under the sea would be extra-parochial, and not rated.

1046. You

1046. You mentioned two parishes in Cornwall, where you conceive that the agricultural interest is very much injured by having to contribute entirely to the maintenance of the mining population; can you give the Committee the names of any other parishes where the land, previously to a mine being opened, was of very little value, but where the value of the property has been so increased by the population being brought into it, that that has quite overbalanced any loss that the landowner might sustain by having extra rates thrown upon him?—No. I say it is a question which of the occupiers of different classes of property shall pay. Whilst, according to the law, the occupier is rateable, it seems to me to be a question between occupiers alone, and not a question with regard to the landowner. Supposing the landowner's property is increased in annual value by the mines and the mining population, he lets it immediately at a higher rent to the occupier of the surface. Then it become a question between the occupier of the surface and the occupier under ground who shall pay the rate.

1047. Is not it the case in the counties of Cornwall and Devon, that the ore arising from mines is generally carried away from the mines by carts hired from the neighbouring farmers?—Yes.

1048. Consequently the farming interest must materially benefit by that circumstances?—Yes.

1049. Are you aware that there was a meeting held recently at Truro with regard to the rating of mines?—Yes.

1050. Were you present at that meeting?—Yes.

1051. Can you state how the meeting was called?—The meeting was convened expressly of parties who were opposed to the Bill then before Parliament for the rating of mines.

1052. Was it a meeting to which all persons interested in the rating of mines went?—No, the meeting was convened for those parties only who were opposed to the Bill, and perhaps I had no business myself to have been there; but I went, being very anxious that the Bill should be understood in the county, and I was the only person who voted against the resolution, thinking it unjust. I have seen a great many persons since, who thought that I was wrong in going there, the meeting having been convened for opponents only.

1053. Is it true or not, with respect to the resolutions passed at that meeting, that the whole of the meeting, with the exception of two persons, were opposed to the principle of the rating of mines?—Clearly so.

1054. Then I must assume that the opinions which you have broached in this Committee to-day are not the universal opinions by any means?—No; but I believe that they are the opinions of by far the majority of the county of Cornwall, if it were polled.

1055. *Chairman.*] Take the whole county as regards the landed proprietors, and as regards the adventurers, do you think that the majority of the adventurers in those large mines, and the majority of the lords, are in favour of the mines being rated to the poor?—Not the majority of the adventurers, but the majority of the parties possessing property in the countyof Cornwall.

1056. Take the adventurers in the very large Cornish mines; do you think that many of them are in favour of rating the mines to the poor?—A great many are opposed to it, and I believe that a great many are in favour of it.

1057. Suppose that an estate were to be sold in Cornwall, near a large mine, without reference at all to its mineral value; would that estate or not sell dearer, because it is in the vicinity of a rich mine?—I really do not think it would; because I am quite satisfied that, even with mines contributing, on the average of years, all the burdens upon the parish, the poor rates, and so on, are heavier in mining parishes than elsewhere; and any one acquainted with the different parishes, I am quite sure would find that the rates are higher in mining parishes than in purely agricultural.

1058. Do you know any instance at all of any property being sold in the neighbourhood of mines, where that property has been enhanced in value because of the locality?—I do not, but it is difficult to say; very possibly the annual value may have been increased. The number of years' purchase would, I believe, be decreased by being in a mining neighbourhood independently of the chance of minerals being found in the land itself.

1059. Why do you think so?—Because I believe that the rates in mining parishes are higher than in agricultural districts.

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1060. Do you think that they take into calculation the probability of the mine stopping and throwing a population upon the parish?—That is calculated.

1061. With regard to stocking a part of the rates of mines, that appears to me to involve considerable difficulty. Are the Committee to understand from you, that when a large mine springs up in a new neighbourhood, the rates are immediately lessened in that parish by the payment of the mine, or does the mine bring with it a population many times sickly, and is it also the cause of accidents in that neighbourhood? Does it bring an increase equal to what it supplies in the way of rate or not?—In the first instance, upon the commencement of a mine, I should say that the general rate upon the district is decreased; but after the mines have been in operation for some time, from the casualties by deaths, and so on, the rates increase.

1062. If the rates increase, how would you be able to manage to fund one-third of the rates on the mines, without imposing a larger rate upon the rate-payers throughout the parish?—I say that you would equalise the rate upon the present and the future occupier throughout the parish, increasing it upon the present occupier to assist the subsequent occupier. I will take the parish of St. Agnes. In 1818 the mining, which had been very prosperous in St. Agnes for years, failed altogether, and has not been great since. The rates were comparatively low in that parish while the mines were in operation; when they ceased, a large burden was thrown upon all the future occupiers of the surface. I would have had a portion of that which was contributed during the prosperity put by to assist after the mine had ceased to work; and I should have no difficulty in that, if it be just, because the money could be easily paid through the Poor Law Commissioners into the Funds, and the interest of it only would be available for the current maintenance; I think that which you exhaust in a small portion of time should not be spent as it is exhausted, but as nearly as you can you should distribute, as you do in the occupation of the surface, the amount received in the shape of rates upon that underground produce. And, if we had had that in St. Agnes, instead of 7*s.*, we should have had a fair moderate rate at the present time.

1063. Mr. *Deedes.*] If you were to carry out such a course as that, would you not be obliged to alter the law, as it now exists, with respect to the ordinary rating of other properties; on what principle is it, that if you raise a certain amount of rate for the poor, for general purposes, you could lay by any portion to be appropriated afterwards?—I will assume that you have invested 100*l.*; the interest of that is 3*l.* a year. In March 1856 I would invest in the names of the Commissioners, in the purchase of funded property, a portion of the money raised from the rate upon the mine.

1064. Is there any analogy to that in the existing law of rating?—None.

1065. Then you must have a legislative enactment?—Clearly; I am assuming a legislative enactment altogether.

1066. If I am rightly informed, you wish to assimilate the principle of rating by the rating of the adventurer, *quasi* occupier?—Clearly so.

1067. But in the case of mines, adopting the principle of relieving at subsequent times from heavy pressure those who pay the rates, you cannot carry out the existing principle of rating; you must alter it entirely to enable you to lay by the money?—No. I take the principle of rating to be, that the occupier is to be rated for the total value of his occupation. As regards the surface we receive it year by year, because it is a continual occupation. As regards the underground, we exhaust it in 10 years' time, I will say. Then the principle is sound that each shall contribute the whole amount of the value of his occupation. But when you come to expend the money so raised, is it a just principle between the occupier of the surface and the occupier underground, that that which is raised on property which is exhausted in 10 years should be spent for the relief of the occupier of the surface for that 10 years only? I am dealing with money raised under the general principle of rating; dealing with that money in expending it, I say it is unfair to apply the money derived from the property during 10 years to that population at that time. A portion of it I would apply for the benefit of the subsequent occupiers.

1068. But this cannot be done without a legislative enactment?—No. I would give a fair and just mode of appropriating the money so raised between the present and the future occupier.

1069. Mr.

1069. Mr. *Henry Herbert.*] In order to carry out that scheme, would it not be necessary to make the rate over the whole parish higher than it otherwise would be, and therefore you would be rating, in order to accumulate this surplus fund, other property besides mines?—No, I do not think so, and my reason is this: you estimate that you want for the relief of the poor for that year 1,000 *l.* You find that the dues upon the mine would make 500 *l.* of it, taking it at 2 *s.* in the pound; but you are not going to have the whole of that money; you are only going to have two-thirds of that money for your immediate use. Then, undoubtedly, you would rate the remainder of the property higher to some extent, but you would have available for the future occupier of the surface a sum of money towards his future contributions, and it would be only doing what is fair and just; and my reason is, that the present occupier of the surface shall not reap the whole benefit from the occupier underground. I want the occupier of the surface to contribute more at the present moment, so that I shall not be obliged to ask so much of the future occupier. If I was allowed to spend the whole of the money, I should want 2 *s.* in the pound; but according to my plan, I should want 2 *s.* 3 *d.* in the pound. I would make the occupier pay more, in order to have money to assist the future occupier when he is not so much benefited.

1070. Then, in the case which you put to exemplify your proposal just now, of two occupiers, one of a mine and one of an agricultural farm, you would be rating the occupier of the agricultural farm to relieve the future occupier of that farm?—Clearly so; that is my scheme, and I do it for this purpose: I would not relieve the present occupier of the surface by allowing him to derive the full benefit of the occupation underground, but I would make him pay a higher sum, so that his neighbour should reap the benefit. An additional reason for this is, that I believe the longer mining continues in a parish the greater are the number of paupers thrown on a parish.

1071. *Chairman.*] Would not that be entirely contrary to the 43d of Elizabeth, that you shall weekly raise what is necessary for the support of the poor?—I think it would be different in principle, but it is absolutely necessary to do justice between the two.

1072. You would be obliged, in a measure, to tax the agricultural occupier in order to meet the difficulties hereafter?—Yes; or rather I would not relieve him to the full extent of the underground occupier.

1073. What is the effect upon a mining population of a depression in the price of copper and tin?—To some extent wages accommodate themselves to that depression.

1074. What is the effect upon the agricultural part of the district, as far as rating goes?—Undoubtedly if the price of produce is such that the miner cannot afford to pay as good wages as he did before, there is a heavier burden thrown upon the surface occupier, by reason of the mining population not being so well off.

1075. Is it not the case that the land under which the most valuable mines lie is generally poor?—Very poor indeed; and therefore it is very ill able to bear a heavy poor-rate falling upon it in consequence of a mining population coming upon the rate.

1076. You have stated that by the statute of Elizabeth the reason why coal mines were rated, and other mines not, was because of the large quantity of coals that was raised. What quantity of coals was raised in 1601?—I said that coal mines were infinitely better known than other mines at that time, and therefore they were mentioned; and I have no doubt that coal mines are much older than other mines, in the origin and general knowledge of them; I do not mean to say that there was not tin mining of older date than coal mining; but with regard to its general importance in 1601, I have no question that more coal was raised than tin.

1077. A question was asked whether Cornish miners must not be very bad men of business if they do not look to their leases to see whether rates should be paid or not. As far as miners go generally, are they not a remarkably shrewd set of men?—I believe they are very sharp men generally, but I think there is more ignorance in mining than in any other pursuit. There is a natural shrewdness, to a great extent, but I do not think that there is as much intelligence exhibited in mining as in other pursuits.

1078. You are of opinion that in the application for setts generally, they do not

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not pay much attention to whether it is a money payment or a payment in kind?—I am quite sure of it.

1079. Are the majority of mining setts in Cornwall granted at a time of excitement or not?—Clearly so. When there is reckless speculation throughout the country then we grant our leases.

1080. Are there times when it is almost impossible to draw leases fast enough?—Yes, frequently.

1081. In addition to the recklessness as to whether the payment be in kind or in money, did you ever know cases of premiums being paid for the possession of setts?—Of late years that has frequently been the case. Previously it certainly was not so, and it has been chiefly the case with small landowners, not the large owners. They are generally content with the dues alone.

1082. Is it not fair to use as an argument, that if you were to make mines liable to the poor-rates it would check fair speculation in the county of Cornwall?—I do not believe that it would have one atom of effect upon it. I express my opinion decidedly, and with a strong conviction.

1083. With regard to the relative difficulty of getting your poor-rates from the grantors and grantees, do you think that there would be any difficulty in getting the poor-rates from the grantees?—Clearly not. You would take care to provide in your Bill that it should be enough to rate the occupier of the mine, without naming him; and having done that, the property is liable for the payment of the rates, and might be distrained upon.

1084. As to the general rating throughout England, you were asked whether, if there was a clear understanding on the part of the lessees that they were not to be rated to the poor, it would not be a great injustice to bring in a Bill which should make them rateable. Would it be a greater injustice to allow the owners of coal-mines now to pay, and the parties who have no interest in any vein at all, but are merely occupiers of agricultural land, than to break through the rule now established?—I consider it is a much greater injustice to rate the coal-mine, and to exempt the other, than to render the other liable.

1085. Are you not aware that the economical working of the steam-engine has been more largely developed by the Cornish miners than by the whole of Great Britain put together?—I should think so. We have the names of Tervethick, Watts and others in Cornwall, of whom we are justly proud.

1086. Mr. *Child.*] You gave an opinion that one reason why coal mines were mentioned and not other mines was, that coal mines were better known than other mines?—Yes.

1087. Are you aware that in all the iron districts of Staffordshire, the Forest of Dean, and elsewhere, large old workings of iron have been discovered, but none of coal?—No, I was not aware of that fact.

1088. You suggest that there would be no mode of rating mines except upon the lord's dues; you think that that should be the foundation?—There is no other test available to ascertain the annual value.

1089. How would you proceed in cases which are extremely common in other parts of England, where mines are not let upon the ton, but where there is a sale of a certain number of acres of coal or iron to a lessee, who pays for that by instalments by the acre?—I believe that the only way to ascertain the amount in those cases, would be to see what would be the amount in the same district if the mine had been let. Undoubtedly if it be so common that you could not get the test of what the other mines let for at the ordinary rate, my scheme would fall to the ground.

1090. It is common in coal districts to sell by the acre?—Where that is so, and no test could be arrived at, through adjoining mines, as to what they are let for, there would be great difficulty.

1091. This principle has become common, because it is easy to ascertain by measurement?—Then you would lose the test which I should apply, and I believe that then you would be obliged to take it by receiving evidence of what it would let for.

1092. That would be rating upon profits?—No, I think not; because the decision in the case of The King *v.* Attwood has pretty well decided that the amount of royalty being that which the lessee has agreed to pay for the occupation is the safest test for the rate, and that although a man might rent it for one year at a larger amount, that has been excluded in the rating of coal mines. I do not speak with confidence upon this subject; but I think that that case has

put

put it upon the principle, that the best evidence would be the amount of what they have agreed to pay for the occupation.

1093. A mine lets for more or less, according to what is got from it, therefore it would be upon profits?—I think that that case has excluded from the consideration evidence of what it would let for for one year. It must be ascertained what it would let for generally, and we cannot have a better test than the amount agreed to be paid to the lord for it. In the case of railways you might say the same, that you are rating profits.

1094. *Chairman.*] With regard to the question of stocking rates, would not your plan be in substance the application of the principle of insurance to the poor-rate?—I do not see that it is the principle of insurance. Insurance is paying a certain sum annually, to be ensured the receipt of a certain fixed sum at a future period. That is not my principle.

1095. You gave an opinion just now, that as the lord has been the party to avoid the poor's-rate by having a money payment instead of a payment in kind, you would make him pay the whole of the poor's-rates under existing leases?—I would, and it is an opinion which I have arrived at from considerations which had not entered into my mind before, namely, that according to the law, as it now exists, it is the lord that is liable; therefore, in existing setts, I would maintain the existing law; but in future I would revert to the sounder principle of rating according to the Statute of Elizabeth.

1096. You would except all cases where leases were in favour of the lessor, that all parochial charges should fall upon the lessee; you will let them stand?—I would, of course, make it dependent upon any agreement or covenent contained in the sett. If there is a covenant in the sett that the adventurer shall pay if the rate be imposed, of course I would not interfere with a private agreement of that kind.

1097. Would not the effect of that be, that in most of the leases in Cornwall the whole rate would fall upon the lessee?—It clearly would be so, and that shows me the justice of this measure more than anything else, that notwithstanding the sett is so drawn as to prevent the payment of rates under it, people have seen that such is a state of the law which cannot exist; and they have deemed it necessary among themselves to agree who shall pay if the law is altered

1098. Under the majority of the existing leases there is a covenant that the lessee shall pay all?—Yes, and I never had it objected to.

1099. Mr. *Deedes.*] Are these setts ordinarily made transferable?—Yes.

1100. Whose consent is requisite to their being transferred?—It is generally entirely at the option of the lessee.

1101. It has been stated in evidence that one objection to rating the adventurer would be, that in consequence of the transfer of his holding or lease being so frequently made, it would be difficult to find the right person?—I think there is nothing whatever in that; I say you should rate the occupier of the mine, not by name, but simply rate the "occupiers of North Roskear Mine," for instance.

1102. That would do away with any difficulty in the mode of collecting the rates?—Yes.

1103. You drew the Bill in question, did you not?—Yes; I drew the Bill before the Committee.

1104. Did you make any provision for carrying out the principle of rating which you have stated to the Committee?—No, I did not, and for this reason: I gave evidence to the same effect before the Committee of the House of Lords which sat in 1850. I saw that it was not noticed in their report, and I therefore came to the conclusion that however just it might be, it was considered to be too complicated to be reduced into general practice, and I felt that I should endanger a much larger principle by attempting to bring into the Act of Parliament this which many consider a mere crotchet of my own.

1105. Do you see your way to putting an enactment into a Bill providing for the principle which you have stated?—I see no difficulty whatever in it. The Bill would then consist of two distinct sets of clauses, one, the mode of levying the rate on the occupier of the mine, and the other, the mode of applying the money when so levied.

1106. With reference to that part of your plan which relates to the raising of a larger sum of money at first, and then funding it for the benefit of subsequent comers,

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comers, do you see any difficulty in drawing clauses to meet that state of things?—None. I would simply enact that a portion of the money raised should be stocked, and a portion only should be considered to be for the relief of the present poor.

1107. The result of that would be that you would make the present occupier, for certain purposes, and certain advantages, pay a larger sum than is wanted at the time, in order to relieve those upon whom the rates might unduly press afterwards?—Yes.

1108. Is not that directly at varience with the course now adopted in a parish, for instance; where a large work is to be done, which is to be of general public utility, and where the law now enables you to raise a sum of money by way of mortgage, to be extended over a series of years, in order not to press heavily upon the existing holders, but to reduce it in fair proportions to them, as well as to those that came afterwards?—No; I think the object of that is to equalise the payment. They say that it would be unfair to call upon the present man to pay the whole; I say that it is equally unfair to relieve the present man, that the future occupier should contribute more. My object is to equalise, so far as possible, the burden over a long period of time, instead of its falling heavily upon any year.

1109. If I understand your plan, it is this: if I am the present owner, I should pay 5 *s.* instead of 3 *s.*, in order to relieve those coming after me; whereas as the law now stands, I should only pay 3 *s.*; but the poor rates would be mortgaged for a certain sum, which should be paid all equally?—Mine is the inverse of your position. I say that the principle in either case is to equalise between the present and the future. The plan of borrowing money is adopted, in order that the present man shall not contribute so much, and the other shall contribute something towards it. I say it is equally necessary that we should provide that the present man should not contribute too little. Equalization being what is wanted in either case, I equalize by my plan the same as you equalize by yours.

1110. Would not that apply equally to both parties?—No; your wish is to relieve the present man, and throw the burden upon the future man, simply that you may equalize the contributions made by both parties for the next 30 years. My plan is to gain equalization for 30 years. I am obliged to make one man contribute more, that there may be something to assist the man coming after.

1111. You assume that all the time that the mine is being worked profitably, the cost would be less?—Yes.

1112. Suppose a case in which you had raised a sum of money in this way, and funded it, and the mine altogether failed, and the population has gone, what would you do with the sum of money then?—While the Law of Settlement lasts, we cannot assume that.

1113. The Committee have been told that it frequently happens that populations do move and go away entirely; that when a mine is opened in a different district, the population does move?—Yes; but the widow and orphan do not go, and it is for their maintenance, the necessity for it having been created by the mines, that I would have a reserved fund.

1114. *Chairman.*] Do you know any instance where a population has migrated from a district which has ceased to be a mining district, where it has not left behind it the sores and evils of pauperism?—Clearly not. There never was an instance of a mining population emigrating to another district, because the mines have gone down, without increasing the poor-rates of the parish from which they have gone.

Mr. *John Taylor*, jun., called in; and Examined.

Mr. *J. Taylor.*

1115. *Chairman.*] YOU are a Civil Engineer?—I am.

1116. You represent very large mining interests throughout the whole of England, do you not?—We are largely interested in mines ourselves, and have also had a considerable business as consulting mining engineers, in advising landlords upon leasing mines.

1117. You take every department in mining, do you not?—We are adventurers in mining; we are advisers for other people. We are advisers for the Duke of Devonshire, and we have also held the position of advisers to the Woods and Forests with regard to their mines in the Isle of Man and North Wales, and their iron mines in the North of England.

1118. You

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1118. You have been present to-day during the whole of the examination of Mr. Darke?—I have.

1119. Will you give the Committee a general opinion as to the rating of mines?—My general opinion is this, without going into legal matters at all, that we as miners, speaking as adventurers, and as advisers to those who have mineral property, take an entirely different view from Mr. Darke in this respect. We believe that Lord Mansfield, in coming to the decision which he did come to with regard to the rating of mines, was impressed with the notion, which we have always entertained, that there is a broad and wide distinction between mines worked upon veins, and mines worked upon seams of coal, slate quarries, lime rocks, and matters of that kind, the existence of which is perfectly certain when a man begins. We look upon it that Lord Mansfield, in giving that judgment, had knowledge of charters (and there are very important ones) encouraging the mines; and it was known at that time that there were many instances in the north of England where privileges and bounties were given to lead miners who were known at periods to be suffering from the poverty of their mines or the low price of lead, and that exemptions from taxation were given; and we look upon it that the exemption given by the statute of Elizabeth, which we believe really and truly to have been given, was given in consequence of the hazardous nature of the business in which those miners were occupied; and we believe that the distinction is a right and proper one; and, speaking for my father, and my brother, and myself, who consult together upon these matters, the opinion at which we have arrived is, that the exemption from rating is just as to mines worked upon veins; whereas we think it is perfectly just that a rate should be levied upon mines like coal mines, and quarries, where the existence of the material is perfectly ascertained when the adventurer commences.

1120. In the one case it is a certainty, in the other it is an uncertainty?—Yes, an entire uncertainty.

1121. You merely offer that opinion as far as speculation goes?—Yes.

1122. To what opinion have you come as to how it acts upon those parties who are in no way interested in mines as adventurers or as lords, but having rateable property in the immediate neighbourhood of a mine; how do you think that this exception given to vein miners affects other parties; is it fair to them that a grantor should let a lease of a mine; should bring in a large population; should increase the poor-rates; and that the parties bringing in this influx of population should be entirely free from rates, and that the poor should fall upon parties having lands in the immediate neighbourhood, who are not connected, either directly or indirectly, with the mines?—There may be some little difference between the circumstances of the county of Cornwall and parts of Devon and other districts of England. My own particular business has been more out of Cornwall than in it. Still, Cornwall is a country which is perfectly well known to me, and I do not know a single instance whatever, where, in the case of the barren lands which generally surround mines, the benefit given by the working of the mines is not infinitely and immensely larger than any disadvantage that has arisen from the working of them. Taking the parish of St. Agnes, which is the one that I know best, because I have the management of the largest tin mine there, that is a particularly barren hill, and I take for granted that the mining there has gradually gone on, and gradually and gradually contributed to the cultivation of every single acre in that parish. The rateable property there has grown up and increased, year by year, out of the profits saved from the working men's earnings in that parish. One hundred and fifty years ago I do not suppose that there were 100 acres in the whole of that parish rated to the poor-rates at all; and the mines have done infinitely more good to the people who contribute to the rates than it has done harm. I was at Alston Moor a short time ago. The property there produces a very considerable amount of lead to Greenwich Hospital. I was upon that property with the view of advising the Commissioners of Greenwich Hospital with regard to the reduction of the royalty, it being one-seventh upon one part of the manor and an eighth upon another. The manager of that estate, who is an agriculturist, extremely well known, Mr. Gray, of Dilston, remarked to me that, 150 years ago, the whole of that Alston Moor was only about four or five sheep walks in the hands of four or five men; whereas every valley and portion of cultivatable land in that Alston Moor is now cultivated. There are nice homesteads and

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farmsteads, and the quantity of rateable land has increased many hundred-fold within the last 150 years. I can speak of another district in the neighbourhood of Mold in Flintshire, close to Denbighshire; upon that district a very large capital was invested, the extent of 140,000 *l.*; at least 1,000 working miners were drawn from other districts; the value of the property rose, and has continued high in that neighbourhood ever since. An immense amount of money was spent in the working of the mine in the neighbourhood; all sorts of patches of common lands were taken up, and I believe there is no extra charge, although those mines are almost entirely closed and the population has gone; there was much more gain to the rates than loss in that particular case.

1123. You were present when the parallel was drawn between the two districts of Illogan and Gwennap?—Yes.

1124. How do you account for that?—If you were to go back 150 years, the amount of rateable property would be very small, and the rateable property has grown up by the expenditure of the savings of the miners upon little patches of cultivatable soil.

1125. Would you give it a very large area?—It is considerable; if you take some of the large mines in other districts than Cornwall, it is very wide, and extends over many miles.

1126. Take a whole union, where it is about 10 miles, you may have in some districts a mine at one end of the union, and the other part, perhaps 14 miles off, may be purely agricultural. In case of an accident, all accidents in mines which are not fatal, or which are not likely to create permanent disability, the whole of that is put upon the establishment charges, and the parties living at the distance of 14 miles are charged; how would you prove them to have a benefit?—You are aware that in all mines accidents are provided for specially by clubs, and there are insurance offices in the city of London with whom we contract. At the time that the Poor-law passed, I lived in Flintshire, and was probably one of the most active guardians for six years after the Poor-law came into operation, and we never had any trouble with the mining population; it was the agricultural population with which we had trouble. The mining population provided for themselves, they are almost invariably in a mine club, which gives them 6 *s.* a week in case of sickness, and in some private club which gives them some 6 *s.* a week more.

1127. You do not speak of Cornwall?—I have less knowledge of these facts in Cornwall than in other districts; my own special districts are in Cardiganshire.

1128. As far as your experience goes, the adventurers and speculators in mines make such arrangements that accidents are provided for, persons becoming paupers are not thrown upon the agricultural districts?—Yes, and in the new arrangement by those officers there is a handsome provision of 15 *l.* or 20 *l.* to a man's family which enables the poor widow to buy a cow or set up a shop.

1129. In Cornwall every man is provided for by clubs?—Yes, but I do not know the extent of that. It should not be forgotten that the working of a mine gives an amazing deal of employment to the old and the young, and the amount of employment given to those who are specially liable to be upon the rates is very great.

1130. Then you take it as a whole that a mining population is so beneficial to the neighbourhood that the mines ought to be free of poor-rates, either as regards the lord or as regards the adventurer, and that the parties not interested in mining property can well afford to meet that charge?—Yes; my opinion is, decidedly, that mining in the districts where it is carried on confers a vast deal of good. As I believe you cannot continue any mode of rating which will not fall upon the adventurer, and will not go to deter adventure, and will not go to impede adventure, anything that you do of that kind would be unstatesman-like and injurious to the country at large. And whereas, all foreign countries are doing everything that they can do to foster this kind of industry, it would be very injudicious in Parliament to lay a new tax upon us who are mining here at home.

1131. In many parts of England it would be an entirely new tax?—Yes, entirely. The Duke of Cleveland's mines are let at one-sixth royalty; they are very rich mines and they are in the hands of a very rich company, called the Governor and Company for Smelting down Lead. Throughout the whole of that district there is no such thing as a rate upon mines. Again, if you come through

through all the dales of Yorkshire, there the royalties are generally a seventh or an eighth; none below a tenth. I believe throughout the whole of North Wales, Denbighshire, Flintshire, Montgomeryshire, Cardiganshire, and Merionethshire, such a thing as rating a mine is totally unknown; and if you rate us, I think you will find great difficulty with regard to our leases.

1132. Have you ever heard of complaints from parties who have nothing at all to do with mines, that they are paying poor-rates for others?—I never heard of an instance of a complaint in my life, I never heard of a petition upon the part of any one.

1133. With regard to the highway rate, do you pay that?—I think not in Wales.

1134. Do you know any cases where presents have been made in the way of assisting the highway rates?—Yes, constantly. Inasmuch as we use the roads and cut them up very much, it is quite our habit to contribute. What we give is paid down in a sum of money, or we send labourers and horses, and so on. We do it voluntarily and entirely from a feeling of justice and a sense of what is right.

1135. So far as Cornwall is concerned, you cannot speak much from your own personal knowledge as to the effect of the rating of mines upon speculation?—I conceive that the effect would be the same anywhere; that a new tax imposed upon people would certainly deter speculation. The royalties in Cornwall are low comparatively; the quantity of machinery used is considerable, and the depth of the mine is great; the proportion of the dues is a 25th, a 20th, and so on. It would appear to fall lightly, and therefore the objection would be the less on that account; but still I take the general ground, that any new tax upon mines would be extremely impolitic, and, to a certain extent, it would deter speculation. There should be a broad distinction drawn between the ephemeral speculation of 1825 and a steady sum of money invested in mines. I think there can be no doubt that the great produce of mines in this country does not come from people who take leases without asking what the dues are. The large productive mines are in the hands of people dealing in a very different manner from that.

1136. Speaking of England as a whole, not of any particular locality, can you state, whether or not, if there were to be a legislative enactment that all mines should contribute to the relief of the poor, taking the royalty as the basis, an Act of that kind would seriously affect legitimate speculation throughout the length and breadth of the mineral districts of England?—The effect would be of course in proportion to the amount charged. That any amount would be very unacceptable and invidious I must say; but in proportion as it fell so would be the amount of our resistance. If you ask the broad fact, it is this: if you put on nothing but a farthing, the mere invasion of our rights by laying a new tax upon us, is odious, and will do harm to mining investment. The resistance will be in proportion to the amount that you impose.

1137. Speaking of England as a whole, not of any particular locality, can you state whether or not, if there were to be a legislative enactment, that all mines should contribute to the relief of the poor, taking the royalty as the basis, an Act of that kind would seriously affect legitimate speculation throughout the length and breadth of the mineral districts of England?—My answer to the question is distinctly, yes. Any poor rate, or anything else will not prevent gambling in mining shares.

1138. As far as the county of Cornwall goes, are you aware whether poor rates have been paid up to a certain date?—Yes, certainly they have; and they have since been refused. I am aware of the history of the payment and the non-payment, and I am perfectly well aware that in the parish of St. Agnes, at one end of the Beacon, we hold a mine of the Duchy of Cornwall, where a lease is granted, where we do not pay; and there is another mine at Polberro, where the toll is taken in kind, where we do pay.

1139. Would you release all mines?—Yes, decidedly; all mines that are vein mines, the produce of which is entirely uncertain. If you are dealing with coal, if you are dealing with lime quarries, if you are dealing with slate quarries, where the produce is certain, then I say that the produce of those mines is fairly subject to rates.

1140. By the word "vein" you mean what is called "lodes" in Cornwall?—Yes.

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1141. Whilst you would exempt the iron lodes from poor rates, you would tax those iron mines where there was a stratification of iron between the coal beds?—You get into a difficulty there I perfectly admit. In the case of those, where the finding of metal is very uncertain, as it is in the case of lodes, I would exempt them; but it has always been the case that iron mines are exempt in one case or in the other.

1142. Can you not as surely depend upon one layer as the other?—Yes; but they vary in thickness materially in the different coal districts; they are not so certain as coal.

1143. But coal varies in the same way?—Not much; it is less than ironstone.

1144. Is the variation so very considerable that you might draw a line that should exempt one and not the other?—That would be difficult.

1145. Mr. *Michael Williams.*] You say that the parishes are relieved from the miners having insurance companies; to what extent do you know that the miners in Cornwall have embarked in insurance companies?—I said clubs.

1146. You mentioned insurance companies?—I say insurance companies do exist, where we insure our men against accidents.

1147. To what extent in Cornwall and Devon do you insure against accidents to relieve the clubs?—The only mine in Devon where that is done is Wheal Friendship.

1148. To what extent is that carried on in Cornwall?—Not at all.

1149. You know of only one mine in which the miners are so insured?—Only one in the West of England, several in Wales; the whole matter is perfectly recent; we only began it three months ago; the company exist, and they are most anxious to carry out the principle, and they have done it largely with railway contractors.

1150. No such thing has yet been established in Cornwall?—No, I am not aware that there has.

1151. You stated that it was a new tax, and you thought that this new tax upon the mines would press heavily upon them, and deteriorate the value of the mines, or else would check public enterprise in speculating in those mines; are you not aware that in several of the large copper mines of Cornwall poor's-rates are paid upon the lord's dues; I am now asking so far as regards the effect that would be produced upon the copper and tin mines in the kingdom; are not all the tin mines in Cornwall and Devon?—Tin mines certainly, but not all the copper mines.

1152. Would any custom have any effect beyond that which it has upon the tin mines of Cornwall and Devon?—My answer to the Honourable Chairman's question was, that it would affect mining generally. I take for granted that it would affect tin mines. I must assume that the tax, however imposed, will fall upon the adventurer; that is my belief. You may put it upon the dues temporarily, and so on, but, at the expiration of the present lease, it will fall upon the adventurer; and if it fall upon the adventurer, it will tend to diminish the investments in tin and copper mines.

1153. Are you not aware that about seven-eighths of all the copper produced in England and Wales is produced in Devon and Cornwall?—I should think it is probable.

1154. Therefore could a custom that may prevail in other counties at all affect the mining property in Cornwall and Devon?—I do not quite understand the question.

1155. You say it is a new tax in other places, and would very much check the spirit of adventure out of Cornwall and Devon; in what way would it prevent a spirit of adventure in Cornwall and Devon?—I assume that the number of mines in Cornwall and Devon not rated is much larger than the number of those which are rated at present.

1156. Are you not aware that Mr. Bassett's mines are all rated to the poor's-rates?—Yes; but in point of number, the number not rated very largely exceeds the number that are rated.

1157. Do not about 14 mines produce about five-eighths of the produce?—Yes; but your question leads to the adventure. Those adventures are already formed; we are speaking now of the effect upon the investment of fresh money.

1158. What effect would a great alteration in the price of copper and tin have upon the working mining population of the counties of Devon and Cornwall?—To depress it, undoubtedly.

1159. Would

1159. Would it or not have the effect of throwing upon the agricultural property to a very great extent the burden of maintaining the poor population so thrown upon the parish by want of employment?—It is very possible.

1160. Do you not think that it would be so?—I do.

1161. Have you not found, by experience, that when the standard of copper and tin falls, you have been obliged to dismiss suddenly a large number of your miners from those mines?—I cannot say that that is the result of our experience; it is a very gradual process.

1162. Do you mean to say that you have not done that in the consolidated mines?—Gradually.

1163. One hundred at a time?—Yes, possibly; but not on account of a fall in the price of metal; it was 100 out of a large number.

1164. Out of one mine?—Yes; but a very large number were employed.

1165. Are you not aware that those miners being thrown suddenly out of employ, if the rates are evaded, must be maintained by the agriculturist, by the landed estates?—By the owners of property rateable. It is not only agricultural property; there is house property, and all the little tenements.

1166. Houses and agricultural property?—Just so, rateable property; it must fall upon those now liable to the rates; upon all other property rateable to the poor.

1167. Are you not aware that property is very much sub-divided in mining districts?—Yes, it is generally.

1168. Does not it very often happen that the owners of the mining property are not the owners of the agricultural property?—Not generally; that may be so in certain instances.

1169. Have not Lord Clifden, and many others, no surface property in the parish of Gwennap?—That is one of many instances where the manorial right carries a right to the mineral, and the persons interested in the mineral do not own the surface.

1170. And also in the parish of Calstock?—Yes.

1171. And St. Agnes the same?—Yes.

1172. Illogan and Camborne the same?—Yes; but is not it also the case that the property has changed hands? The surface tenements in that district have very much changed hands within the last 50 years.

1173. Is that the case in Gwennap?—I should think there was a constant sale. In St. Agnes certainly a constant change of occupation has taken place; and in Calstock there have been very large sales of property within the last 50 years; and all bought with the knowledge that the surface was rateable, and the minerals not.

1174. You are quite sure that they were bought with the knowledge that the rate was to be evaded?—Not evaded.

1175. Have not the mines in Calstock paid the poor-rates till within the last six years?—I do not know that.

1176. Do you believe that if the dues of mines were rated to the poor, shares in mines would not be as saleable as they are at present?—If people chose to calculate the matter, it would affect them exactly in proportion to the amount; it would be a new charge, a new item of cost, and a new abatement from the amount of the profit; and inasmuch as they are calculating, it would by so much diminish the value of all the mining property in England.

1177. If the lord was rated in right of his dues, how would that affect the adventurer?—Because the lord would be perfectly certain to throw it upon the adventurer the next time he had an opportunity.

1178. Was not the contrary the practice from the year 1762 to 1799?—There was only evasion practised in Cornwall; in other districts there was no such thing.

1179. Mr. *Hume*.] You stated as a justification for exempting mines from rating, the great stimulus that mining gives to the improvement of the soil of the surrounding district, comparing the state of the country with its condition 150 years ago; now, taking a district where, till within the last few years, mines were unknown, but where the land has been brought, under the present state of agricultural science, to the utmost state of improvement, would it not be unjust, if mining operations were commenced, to throw the poverty of the mining population solely on the agriculturist?—I conceive that your question would apply

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apply rather to a rich agricultural district, in which, for the first time, mines have been opened.

1180. For the first time where mines have been opened, and where the land has been brought up to the highest state of cultivation under the advantage of the present knowledge?—The difficulty would be to find a place that would exactly suit the question put. Speaking of metallic mines generally, they do not occur much in lands of that kind. The only rich mines in rich lands are those in Derbyshire. There are rich mines in Derbyshire in the middle of very rich lands, those in the neighbourhood of Bakewell particularly; but a great deal is confined to the mountainous districts and hills, so that I find a difficulty in remembering a position that would apply. But I think I should admit that what has been suggested would be so; that there would undoubtedly be a hardship in imposing an increased rate upon land sthat had been improved by the application of modern science; for there is an increased value consequent upon any improvement bestowed upon them.

1181. In fact, where the improvement of the land is not derived from the neighbourhood of mines, there you think it would be unjust?—Yes; but it would be compensated in this way. The effect of opening the mines would be, that so great an increased value would be given for agricultural produce, and the produce of the neighbourhood generally, that I think it would more than compensate for any injury that the mine would do.

1182. *Chairman.*] Is not your mine a vein so large, and have not accidents been so frequent, that you have had more than an ordinary amount of accidents in that mine?—No, I think not. I am quite sure that this Insurance Company which I have mentioned would take that mine without any increased rate whatever.

1183. Mr. *Littleton.*] I understood you to say, that while it was fair that coal-mines, slate, lime, and such like, should be rated, vein mines, in your opinion ought not in justice to be rated. Under what category would you put iron mines, where the iron is found with coal?—I would rate the iron with the coal, but I would first of all say, that I doubt the policy of rating any mines whatever, be they coal, lime, or slate, or any one of those sources of employment which I think are so valuable to the country.

1184. I want to ascertain your opinion, whether you think that coal should be exempted as well as vein mines, or would you leave coal mines as they are at present, but apply a new rule as regards iron-stone when found with coal?—I would most undoubtedly exempt coal, looking upon coal and iron as the largest and most important interest of this country in all its ramifications, but more especially in giving employment to the people living on our island; but I drew a distinction between those hazardous deposits of minerals which are very much hidden, and absolutely little known, compared with those that are very much better ascertained, and much more certain. That was the distinction which I drew between coal, and lime, and slate, and the produce of metallic.

1185. Mr. *Hutchins.*] You admitted that coal was more certainly found than iron-stone?—Yes.

1186. Do you know South Wales?—I know it more by study than by fact.

1187. You know it is very possible that, although a particular seam sunk in one place might exist in considerable quantities, you might sink down for it in another, and it would not be found there?—Yes, and its thickness varies extremely.

1188. Provided it was thought right to rate mines at all, do you not think that the Cornish mines are rather in a different position to other mines, in this particular, that the copper which is raised in the county of Cornwall is all taken away and smelted at other places, whereas in Wales and Staffordshire, and other places, in the iron mines, the iron is smelted on the ground, and the particular buildings used for smelting are subject to rates, and pay very largely towards the support of the poor?—Yes.

1189. And therefore, even provided it was fair upon any grounds to rate the copper mines of Cornwall, it would not be fair to rate the iron mines of other counties?—It would be very desirable to limit this Bill in its operation to the counties of Cornwall and Devon. They have a special advantage in the Stannary Court, and other things.

1190. You know of no quarrels or discontent in any other counties because the mines are rated?—No, the question is entirely new.

1191. Mr.

1191. Mr. *Deedes.*] I think you stated that you considered Lord Mansfield ruled that the produce of mines should not be rated, chiefly on account of the risk and uncertainty of procuring it?—Yes.

1192. Upon the opposite principle he admitted the rating of coal?—Yes, I conceive so.

1193. But you do not agree with him that coal ought to be rated?—No, Lord Mansfield was only dealing with it as a matter of law, and not of policy. I think that as a matter of policy it would be better that all mines should not be rated.

1194. In your opinion, is there a greater facility now for ascertaining the existence of the produce of mines than was the case many years ago?—I think that the facilities given to ascertain the value of copper, lead, and tin are not greater, except the more perfect use of machinery.

1195. I refer to the actual discovery?—I think that we have not much greater knowledge than our forefathers possessed; we have more experience.

1196. You stated, that on the principle of there being a risk, and there being no great interference with the surface of the soil, you thought property of this description ought not to be rated?—Yes.

1197. Would not that principle apply equally to railroads, with the exception only, that the quantity of land taken out of the parish is subject to be assessed?—I think it would, to a great extent. I have always considered that the rating of railways is excessive.

1198. Does not your principle, applied to railroads as well as to the profits derived from mines, go to demolish altogether the great ground upon which rating exists, namely, that of a beneficial occupation?—I think it is carried to excess. My view of exempting mines would be upon somewhat the same principle as shipping is exempted, and fisheries along the coast. If a man owns 50 ships that come into the Thames, I am not aware that he is rated to the poor in any fashion. It is a very speculative business, which it is extremely desirable to encourage, but the law imposes few taxes upon it.

1199. The buildings that the shipowner may occupy, and the sheds where the repairs are done, are all rated?—Yes, they are.

1200. You say, you think that it is under a feeling of justice that the contribution has been made to the roads?—Yes.

1201. But you do not admit that there is an equal feeling of justice in calling for a contribution from a person deriving a beneficial occupation from mines towards the relief of the parishes in all other charges?—The roads are actually injured and damaged by the carriage of produce over them, and I assume that there is an injury inflicted upon the people whose property surrounds them, and therefore it is right that there should be a contribution. On the other hand, I doubt whether there is an injury to the owners of property about mines generally. I think that their property is benefited and not injured; it is generally very largely increased in value.

1202. Mr. *Hussey Vivian.*] The Committee have been informed by a previous witness that the rate of dues does not enter into the calculation of a person taking a mine; may I ask whether that is the general opinion?—I cannot admit that. I take it that a miner looks as much to that, as a man lending money does to the rate of interest that he is to receive; and it being a large and permanent charge, I think generally it is a matter that is very hardly bargained.

1203. In your own case how is it?—The most frequent matters referred to us by the Woods and Forests, are with regard to the simple question as to the amount of royalty that shall be charged, and numberless cases are sent to us to decide upon, where persons have complained of the royalty being too high.

1204. It frequently happens to you both to negotiate for the taking of a mine, and to negotiate for the lord in letting a mine?—In both capacities.

1205. And those negotiations are of constant occurrence?—They are of constant occurrence.

1206. What do you consider to be the most important item in those negotiations?—The royalty, invariably. There are special covenants introduced into leases, which require careful consideration; but the main important point is the payment that is to be made. In the particular instance of Alston Moor, I was sent down by the Commissioners of Greenwich Hospital purposely to consider, on their behalf, the reduction of the royalty, which had been applied

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for by the whole of their tenants. They at present pay a seventh or an eighth, which is higher than the mines will afford in their present state.

1207. Do you consider that, in the case of mines taken up to a great extent as gambling speculations, the answer which you have given might apply?—Entirely.

1208. Have many instances occurred in the county of Cornwall where mines have been started and no lodes have existed?—Yes; numbers of mines are printed in the Share List every week, which have never sold an ounce of ore, and I believe those who started them never thought that they would.

1209. In those cases the question does not arise?—No.

1210. With reference to the mines at Alston Moor, could they bear any additional charge?—They cannot afford to pay the present royalties, so that they certainly could not afford to pay any additional charge.

1211. Do you consider that the capital invested in mining, taken as a whole, is generally speaking more remunerative or less remunerative than the capital invested in other commercial undertakings, with the exception of coal and iron?—I am one of those who believe that the mining of Great Britain at large does pay a very handsome interest upon the whole amount of money laid out upon it; I am inclined to think that the number of prizes is sufficient to remunerate the general amount of capital invested. I cannot conceive that mining would have gone on in this country so long as it has, and with an increasing rather than a diminishing tendency, if such had not been the case.

1212. Are there not many instances of mines being worked for a series of years, returning no profit at all?—Many. A gentleman came to me in this room, who has been a partner in a lead mine for 15 years, which always produced largely, but which never returned any profits; the mines have now been brought into a state of profit.

1213. During the whole of that period the lord was receiving how much?—£.1,400 or 1,500 *l.* a year.

1214. And yet the mine paid nothing to the poor-rate?—Nothing whatever.

1215. If the shareholders had had a rate imposed upon them, their losses would have been *pro tanto* increased?—Exactly.

1216. While the lord received a large benefit without paying any rate?—Yes.

1217. Do you anticipate that any difficulty would arise between the lessor and the lessee if any such enactment was carried out?—I imagine that there would be very considerable difficulty out of Cornwall; in other parts of England, where the rating of mines has never been contemplated, I think we should have very great difficulty, unless the Act of Parliament was drawn so as to evade that difficulty, by throwing the whole burden upon the landed proprietor; but, primarily, I take it that the occupiers of the mine would certainly be fixed with the new tax.

1218. In cases where coal and iron are associated, are they not generally included in the same lease?—Almost invariably.

1219. Is not it considered a highly disadvantageous practice to grant separate leases?—It is; there are parts of England, in Lancashire, for example, in the neighbourhood of Wigan, where different seams are leased to different parties, but that is rather an unusual practice.

1220. Taking it as a whole, coal and iron-stone, lying in the same strata, are let to the same parties?—Yes.

1221. At a dead rent?—Yes, with a reserved royalty.

1222. The rating occurs on the dead rent?—Yes; that is my experience.

1223. The iron-stone is as much rated in proportion as the coal?—Yes.

1224. Mr. *Henry Herbert.*] I understood you to plead for the exemption of mines on two grounds, namely, the great benefit that they confer upon the district in which they are situated, and the uncertain nature of the undertaking?—Those are the strong grounds which I take.

1225. Are you prepared to extend the principle of exemption to all properties in favour of which the same argument can be used?—I think I should be.

1226. You mentioned that you were concerned in mining near Mold, in Wales?—Yes.

1227. Are you aware that the railway which runs by Mold cost an enormous sum of money, and has never paid a farthing of dividend to the shareholders?—Yes.

1228. Would

1228. Would you be prepared to exempt the whole of that property?—I am not quite sure; I gave very strong evidence against the Bill for that railway when it was introduced into Parliament, believing that it could not pay, therefore I am not quite sure whether, when men had that prospect before them, they deserve much favour in the House of Commons.

1229. Would you in such a case as the Holyhead Railway, which does not pay a dividend to the shareholders, and also in the case of other undertakings similarly circumstanced, say that they should not be rated?—I conceive that if they were rated, the very utmost rate that they should pay, should be upon the agricultural value of the land through which the railway passes; but that the same rule of rating should apply to that as to railways passing through other districts, I am not prepared to concede.

1230. Whenever a railway, or any undertaking which can be shown to be generally beneficial to the public, does not pay a dividend to the shareholders, are you prepared to adopt the principle which you have stated?—The want of a dividend to the shareholders may arise from bad management, bad construction, the enormous outlay of capital in the first instance, and a variety of circumstances; and all those must be taken into consideration in the matter of rating.

1231. How would you propose to take them into consideration; would you apply the rate, or would you exempt from the rate?—If you except the enormous expense upon the Menai Bridge, and some extra expenses of that kind attaching to the Holyhead line, I take it that there might have been a very fair dividend on the remainder of the capital.

1232. Would it be possible to go into such details in every undertaking of a commercial nature that is now rated?—It would be very difficult.

1233. With reference to the advantages which you stated a mine conferred upon a district, are there any of those advantages which are not conferred, we will say, by a large quarry, such, for instance, as those which exist in South Wales?—I should be very glad to see quarries exempted.

1234. You would exempt them?—Undoubtedly I would; they contribute very little to the rates now, and the people employed in them having small tenements about them, pay far more to the rates than the quarries themselves, in the case of the best of them.

1235. The erection of a large town benefits the country round?—Yes, doubtless.

1236. And a building speculation is very often unsuccessful, is not it?—At first.

1237. Would you exempt that?—I am not prepared to discuss the whole question of rating. I cannot conceive that the law could be so altered as to admit exemptions in favour of people who invest money in building speculations without knowing whether they are houses to be inhabited or not. If they build houses knowing what the law is, they must abide by the law; the rating is only charged upon those houses when they are occupied and produce a good rent, but as a speculation I should not be prepared to exempt them.

1238. Why should 1,000*l.* expended in improving the surface be immediately rated, and 1,000*l.* expended in developing the underground produce be exempted; upon what general principle would you make that exception?—I am not aware that it exists.

1239. I understand that mines are exempted now, and you propose to continue that exemption?—Yes; 1,000*l.* may be invested, or very much larger sums, without deriving any produce whatever in mines.

1240. So it may in other properties, may it not?—No; scarcely in the case of house property or lands.

1241. Take railway property, for instance?—That produces a revenue.

1242. It may not do so?—It may not produce a profit to the investor, but it produces a revenue.

1243. Mr. *Ridley.*] Is not it the practice in the mines on the Alston Moors to have gangs of poor miners working upon their own venture?—Yes, that is very much the habit.

1244. In the cases of those mines on Alston Moor are the dues reserved in kind?—They are taken out in kind.

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1245. And therefore they are assessable, according to the law?—Yes; but they are not assessed. There was a very common belief in England many years ago that lead mines were specially exempted by the statute of Elizabeth, and that they were mentioned in the statute; but that is not the case.

1246. The mines on Alston Moor are not assessed?—They are not assessed.

1247. They are assessable?—Yes, they are assessable, and Greenwich Hospital takes out its royalty in kind; every four months the produce is sold.

1248. Do you think that those mines being assessable, though not assessed, has had any effect upon the wholesome speculation of those mining adventurers?—I think that the non-rating of them has had a great deal to do with the adventuring on Alston Moor.

1249. Do you know the mines in Weardale?—I do.

1250. Are you aware that they are assessed to the poor rate?—I am.

1251. Have you any personal knowledge of that district yourself?—Yes; I I was called in by Mr. Beaumont, as an arbitrator, and visited many of the mines; they are subject, as I understand, to a species of tithe, payable to the Bishop of Durham, and that tithe is commuted for a modus, and that modus is in a shape which renders it rateable to the poor; that is the only way in which I can understand it. I know the fact that Mr. Beaumont's mines do pay poor rates, and I also know that it is a species of tithe, payable to the Bishop of Durham; and I know that it is commuted, and therefore I arrive at the conclusion, that being a modus, it is rateable.

1252. Sir *George Cavendish.*] You are acquainted with the mines in Derbyshire?—Yes.

1253. Some of the larger mines, near Bakewell, were under your management, were they not?—Yes.

1254. Are you aware that the lord is rated to the dues?—No, I was not at all aware of that.

1255. Supposing the lord to be rated to the dues, should you say that the dues are any test of the profit of the mine?—No, very little; it is a very small test.

1256. I believe the mines in that district are not very profitable?—Not of late years.

1257. A good number of the larger mines have been abandoned by the companies?—Yes. A few are working; but generally speaking they are not very profitable.

1258. They have been taken up by poor men, working upon their own terms?—Yes.

1259. Supposing the lord to pay the rate on the dues now, should you think that it would be a hardship upon those men if the rate were shifted from the owner to the occupier?—Yes, decidedly. I look upon it as a new tax which they have never had to bear before.

1260. Mr. *Colvile.*] Are you in favour of rating mines to the repairs of the highway?—I would infinitely prefer to be rated to the highway. I see much more equity in that, inasmuch as if you have produce upon which you rate, it must be carried over the highways, and must injure them.

1261. In the event of the Legislature not passing an enactment to allow mines to be rated to the poor, should they pass an enactment in favour of rating mines to the highways?—I think it would be very fair indeed; I would give evidence in favour of such a Bill.

1262. Are you aware of any district, except Derbyshire, where they pay tithes upon their dues?—I am not aware of that fact.

Veneris, 27° *die Junii*, 1856.

MEMBERS PRESENT.

Mr. Kendall.	Mr. Hussey Vivian.
Mr. Michael Williams.	Mr. Philipps.
Mr. Bouverie.	Viscount Monck.
Mr. Spooner.	Mr. Ridley.
Mr. Colvile.	Mr. Hutchins.
Mr. Littleton.	Colonel Pennant.
Mr. Henry Herbert.	

NICHOLAS KENDALL, Esq., in the Chair.

Mr. *William Richards*, called in; and Examined.

1263. *Chairman.*] YOU are a Mine Agent living in Cornwall, are you not?—Yes, at Redruth.

1264. What is commonly termed a captain?—Yes.

1265. How many years have you given your attention to mining?—Rather more than 50 years.

1266. You have had for a long time the management of various mines in the western part of Cornwall?—Yes.

1267. Have you many agents under your control?—Yes.

1268. At present, what are the largest mines you superintend?—I think the largest mine, employing most people, is Wheal Bassett.

1269. In whose land is Wheal Bassett?—Mr. Bassett's.

1270. The grant was made by whom?—By Lady Bassett.

1271. About how many men do you employ there at this moment?—About 500 men and about 200 boys and girls.

1272. What is the amount of your monthly wages?—From 1,800 *l.* to 2,000 *l.*

1273. What is the amount of your monthly returns?—They have been 5,000 *l.* and 6,000 *l.*; I should think about 5,000 *l.*

1274. Do you mean to say you make about 3,000 *l.* a month clear profits?—No, not 3,000 *l.*

1275. You make at least 25,000 *l.* a year profit?—Yes, fully that.

1276. Is there anything peculiar in Lady Bassett's leases; does the form vary at all from the general run of leases?—It does.

1277. It is a money payment lease?—It is.

1278. Do you take advantage of that money payment, and refuse to pay poor-rates?—Yes.

1279. Did you for a time, after having received that lease, pay poor-rates on it?—Never, during the present lease. We have had a lease within these last five or six years; prior to that we paid the poor-rates.

1280. Since you have had that lease you have never paid any poor-rates?—No.

1281. Why had you an exception made in your favour; was it an error?—That I cannot tell.

1282. Did you apply for it?—No.

1283. Have you ever heard that it was an error?—I had a draft of the lease, by which I knew that I was not to pay the rates.

1284. Was the matter discussed at all?—Not at all.

1285. The draft, I presume, was an actual draft of the lease granted?—It was.

1286. There was no difference between the draft and the lease?—No.

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1287. There was no undertaking on the part of Lady Bassett in the lease that she should pay the poor-rates?—None.

1288. There was no specific exempting clause, as far as you were concerned, freeing you from paying the poor-rates?—No, no further than the money payment.

1289. Your experience has been very considerable. How has it generally been in the mines you have worked; have you paid the poor-rates, or not?—In very many mines I have paid the poor-rates, but in many others, I think the majority, for the last 10 years, we have not paid any.

1290. The practice of having a money payment, so as to avoid the poor-rates, has been gradually increasing?—Yes.

1291. And it is increasing, in the western mines generally, is it?—It is increasing in the mines generally in my district.

1292. Will you give the Committee your opinion as to the effect of that avoidance of the payment of the poor-rates; is it very beneficial to mining speculations, or not?—It is very beneficial.

1293. What royalties have you paid, upon the average, to Lady Bassett, from Wheal Bassett, these last five years?—I have paid as much as 5,000*l.* a year, but the average for five years is about 4,000*l.* a year.

1294. How much in the pound were the poor-rates, in the parish of Illogan, for the last year?—In 1855, it was 1*s.* 8*d.* in the pound; in 1854, it was 2*s.*

1295. That would be somewhere about 350*l.* a year, would not it?—I think it would be very nearly 350*l.* a year.

1296. It would be 1*s.* 8*d.* in the pound for 4,000*l.*?—Yes.

1297. Are there any other mines in the same parish which pay poor rates?—I believe most of the mines in the same parish pay the poor-rates.

1298. They, in fact, pay their share, and yours too?—That is so, of course.

1299. Did the Wheal Bassett adventurers, when they had a new lease, pay any extra royalty in consideration of having their lease drawn up for a money payment?—No, we paid a 15th dues before, and we pay a 15th now. I contended for an 18th, which I considered we ought to have had, for that being a deep mine; but I found that I could not get any consideration on that account, and I was obliged to take the sett at a 15th.

1300. Did any remark pass when you had your draft as regards a money payment?—Not a word. I knew what the effect would be.

1301. If there had been no money payment, but a payment in kind, should you have raised any objection?—Yes, I should. I think it is a great hardship upon the adventurers that they should pay the rates upon the lord's dues; I have always considered that.

1302. Without asking whether the adventurer or the lord should pay, is it your opinion that the dues of mines, the royalties, should be free from rates to the poor?—I consider in our district that we benefit the neighbourhood so much that I do not think the farming interest, particularly in our district, suffers by it, because we employ a great number of men, women, and children, and independently of that, they are employed in cartage and a variety of things in mines; so that I believe land in a mining district fetches a much higher price than in an agricultural district, in consequence of the employment which they give.

1303. You fancy that the occupiers of land in a mining district throughout a parish benefit so much by the working of the mine, that they can well afford to take charge of the poor brought into the parish by that mine?—That is my opinion.

1304. As far as speculation goes, do you fancy the payment of the poor-rates, as a general question, enters into consideration where parties adventure in mines in the county of Cornwall?—Yes.

1305. Seriously?—Yes, very seriously. I have had to contend very often upon that point myself, and in consideration of the adventurers paying it, I have demanded lower dues, in order to compensate the miners.

1306. Have you ever known any negociations terminate in consequence of the lord insisting upon a payment in kind, when the adventurers wanted a payment in money with a view to avoiding the poor-rates?—I do not know. There has been a vast deal of contention from time to time, but I do not know that anything has gone off in consequence; they have taken it, and have worked it as long as it suited their purpose, but I believe they have discontinued working often

often in consequence of the pressure of the payment of the poor-rates upon the lord's dues.

1307. Taking your neighbourhood as a whole, do you think there is a strong feeling against the payment of poor-rates?—Yes, I do; very strong.

1308. On the part of the landowners generally?—On the part of the adventurer.

1309. How is it as far as the landowners go?—I do not know much about the landowners.

1310. You take it as an adventurers' case entirely?—Yes.

1311. Taking the adventurers in London and in the country, you fancy there is a strong feeling against the payment of rates, as far as your experience goes, which is considerable?—Yes.

1312. What mines do you now superintend besides Wheal Bassett?—There is Wheal Bassett, East Bassett, Trethellan, West Trethellan; and I have a pretty deal to do with Tresavean, and a small mine in the parish of Gwinear, and Grambler St. Aubyn, in the parish of Gwennap.

1313. How many years have you been a mining captain?—Very nearly 50 years.

1314. You began at the beginning?—I went on the ground at 14; I am now about 70. I have been 56 years in the habit of going on to the ground, except the last two or three years.

1315. You worked your way up?—Yes. I began at 14. I was a mining captain about 20.

1316. Mr. *Williams.*] Do you remember the distress that the miners felt in the famine year, and also in consequence of the fall in the price of metals, copper and tin, and what was the effect upon the mining population at those times; has it not been the means of throwing a very large number of persons upon the parishes?—Yes, because we could not employ them at the mines; they were thrown upon the union, and the union found ways and means to employ them on the roads.

1317. Would not that be the means of throwing, and do you not know that it has been the means of throwing, a very large additional burthen upon the surface ratepayers?—It would increase the rates, of course; it would enhance them.

1318. Is it your opinion or not that the lord's dues ought to be rated, and that the lord ought to pay the rates?—If they are rated at all.

1319. Do you think the lord ought to be rated at all?—Yes.

1320. Mr. *Spooner.*] It is your opinion that mines should be rated to the poor?—That the lord's dues should be rated to the poor.

1321. What did you mean by saying, if they are rated at all?—I answered, that I fancy the farmers in the mining districts are compensated by the advantages they get from the working of the mines; that you will find in the mining districts land lets for a vast deal more than it does in the farming districts distinct from the mines.

1322. Is not the inference to be drawn from that view, that they should not be rated at all?—Yes.

1323. Mr. *Hussey Vivian.*] I understand your opinion is, that mines ought not to be rated?—Yes.

1324. But if any one is rated the lord should be rated?—Yes.

1325. But your opinion is, that mines ought not to be rated at all?—Yes; in consequence of the advantages that are derived from our employment.

1326. Were the chief mining parishes of the county agricultural parishes prior to the introduction of mines?—Not much in the mining districts.

1327. The land is generally of a very waste and barren character?—Very barren.

1328. The surface value consequently has chiefly been derived from the money which has been acquired by those who have worked in the mines, has not it?—Yes; it has been very much augmented by the miners building cottages upon those waste lands, and improving the lands.

1329. The mines give great employment to old people and children, do they not?—Yes; they employ them as early as 10 years of age.

1330. Are the rates in mining parishes higher or lower than the rates in agricultural parishes?—I am not exactly certain. They are low with us generally,

Mr. *W. Richards.* but what the agricultural districts are I do not know. We are not an agricultural district.

27 June 1856. 1331. Mr. *Colvile.*] In the event of an Act of Parliament being passed, compelling the adventurers to contribute towards the poor-rates, do you think that that would have the effect of checking legitimate speculation in mines?—I do think so.

Mr. *Joseph Morcom*, called in; and Examined.

Mr. *J. Morcom.* 1332. *Chairman.*] ARE you a Merchant and a Miner?—Yes.

1333. Are you a large merchant?—Not very large.

1334. Do you live at St. Austell, in Cornwall?—Yes.

1335. You have been mixed up a good deal in mining matters?—Yes, I have, to some extent, certainly.

1336. For many years?—Yes.

1337. Have you given much attention to the subject of mining?—Yes.

1338. In what mines are you particularly engaged in the neighbourhood of St. Austell?—I have a very large interest in a mine called Boscundle; that is a tin and copper mine; principally tin; and I have also some iron mines, which I have been working for about 18 years.

1339. You ship a very large quantity of iron, both as a purchaser and from your own mines?—Yes, I have shipped a very large quantity for the last 15 years.

1340. What quantity, upon the average, for the last 15 years, have you shipped a year?—Probably about 12,000 tons a year; I have not gone into that calculation; it may be too much or too little.

1341. Have you shipped the larger part of that ore from mines in which you are interested as an adventurer?—Yes.

1342. Who are the lessors principally of those mines?—Mr. Tremayne is one; Sir Joseph Sawle another; and a gentleman of the name of Philip Thom is another.

1343. Principally in the parish of St. Austell?—I have one in the parish of St. Austell; another in St. Stephen's; another, St. Colomb.

1344. It is the largest mine in St. Austell, is not it?—Yes.

1345. How does the lease run?—It is a money rent-lease.

1346. Has it always been a money rent-lease?—Always.

1347. You have never paid any poor-rates?—Never, or highway-rate.

1348. With regard to Boscundle, what was it when you took an interest in it first of all; deep or shallow?—About 75 fathoms below the adit.

1349. What has been your outlay on that mine up to this moment?—We have expended about 50,000*l.*

1350. Since you have had an interest in it?—I had an interest in the former old mines of Charlestown 20 years ago.

1351. But since the new grant you have spent that sum?—Yes.

1352. What proportion have you of the mine?—More than one-half.

1353. When you say you have expended 50,000*l.*, you do not mean the Committee to suppose that all the money has gone out. There has been some tin to meet that?—Of course.

1354. How much tin have you sold to meet that?—Probably 40,000*l.* worth.

1355. In fact, up to this moment you are at 10,000*l.* loss?—Yes.

1356. Is it a rich mine or a poor mine?—I cannot define it myself by any profits, because we have never received any.

1357. Is it a good-looking mine at present or not?—A Cornish miner has always some hope, but whether that hope will be realised it is impossible to say.

1358. Are the prospects good or bad at present?—I have certainly a very high opinion of it, yet I may be deceived; we are frequently deceived in mining.

1359. Was there a money payment in the original grant, or not?—It was always a money rent.

1360. Ever since you recollect it?—No; because I recollect it 35 years ago; and it has been leased within 25 years.

1361. Is Boscundle mine in St. Austell or St. Blazey?—A part is in St. Austell and a part in St. Blazey, but the part now working is in St. Austell.

1362. Are

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1362. Are there large clay works in St. Austell?—Yes, there are a great many.

1363. Those clay works are all rated to the poor?—I believe they are.

1364. Then they contribute in part to pay your poor-rates at Boscundle?—I have no poor-rates to pay there.

1365. Suppose you had an accident in the mine at Boscundle, does your club money meet all the charges, generally speaking, that arise to a man, as far as the family goes?—The get an allowance of 20 *s.* to 30 *s.* a month; and in most cases they manage to make that do; I do not mean to say that there are no exceptions to that rule.

1366. Have you ever acted as a member of the board of guardians at St. Austell?—Yes.

1367. Do you mean to say that you have never known miners come for relief there who had been working at Boscundle?—I do not mean to say anything of the kind, but I have no recollection of it.

1368. Take the mines largely all round, do not the larger proportion of the poor that come to the board of guardians, come from the mines?—That I cannot say; I do not know whether they do or not.

1369. Have you not a great many poor miners who come there for relief?—I dare say there are some; no doubt in the world of it.

1370. Are there not many?—I do not know that there are.

1371. How many years have you been a guardian of the poor?—I am not a guardian now. I think I was for two or three years at the first onset.

1372. You have another mine there, have you not; a new copper mine?—There is a mine called South Crinnis.

1373. Have you an interest in that?—No.

1374. Does that mine pay to the poor rates or not?—I think not.

1375. Are almost all the mines in your neighbourhood mines that have their leases drawn with money payments?—They are.

1376. You say that, taking the majority of the mines in the neighbourhood of St. Austell, they are almost all of them free from poor rates, in consequence of the money payment?—Yes.

1377. How does that act on the ratepayers and other property; does it act unfairly or not?—It acts in accordance with the law; and therefore it cannot act unfairly, I presume.

1378. Do you think that it is fair on other parties who are not at all interested in the mines, either as lessors or lessees, that they should pay the poor rates for the maintenance of miners who are worn out or are ill from accidents occurring in those mines which do not pay poor rates?—I think they are just as much entitled to pay towards the support of the miner as towards the agriculturist. I do not see why they should not.

1379. Do you think a mine ought to be free from poor rates?—Yes, under existing circumstances, I do. I am afraid your cure will be considerably worse than the disease.

1380. Take the general question; do you think that both the lord and the adventurer of a mine, or either of them, ought to be free from rates?—Under existing circumstances, I think they ought to be free.

1381. What do you mean by existing circumstances?—I have altered my views. I, at one time, was rather desirous that the lord should be rated, and that the dues should be the basis of the rating; and that it should be paid entirely by the landlord, and not interfere with the existing leases. Those were my views, at one time, but I have altered a little of late.

1382. How long since?—I find it interferes with other counties.

1383. You are speaking generally?—Yes, and I think that is taking a right and proper view of legislation.

1384. I am asking you especially now as to your own neighbourhood: would it or not be fair to the occupiers and ratepayers generally of the district in which you live, that all mines should be free from the rate, whether as regards the lord, or as regards the adventurer?—I care but very little about that, inasmuch as if the lords wish to become martyrs, and are determined to pay poor-rates, they can do; but they must not interfere in any way with existing leases.

1385. You have very large experience as a merchant and miner in that neighbourhood, and I wish to get your opinion as to the effect that would be produced if all the mines were free from rates, both as regards the lord, and as

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regards the adventurer, whether or not it would be unfair to the other rate-payers?—In some places it might be considered unfair, but I call those isolated parishes; with respect to the union of St. Austell, which contains a population of 31,915, they have no very great reason to complain against the poor-rates of that union, inasmuch as they are less than the average poor-rates of England and Wales.

1386. Take the simple question; do you fancy it would be fair to the occupiers generally, in your district especially, that all the mines should be free from rates, both as regards the adventurer and as regards the lord?—I think at first it would be necessary to ascertain how you are going to get this, and upon whom you will inflict the burden, and so forth, whether upon the landlord or upon the tenant, or how you would manage in that respect. I think it would depend upon how you intend doing things. If you ask me the question, whether they ought to be rated or otherwise, and state that you intend throwing the burden upon the tenant, I say, Do not rate at all. I would rather that the Bill should be abolished altogether.

1387. I ask the simple question, should the mines be free?—In my own district I should say they should be free.

1388. You think in justice they ought to be free?—There may be some little injustice upon some parishes in particular districts, but I think there is a remedy and a cure for that.

1389. What remedy and cure for that is there?—I would extend the area of rating. I believe that would do away with it.

1390. Would not it fall very heavily on your clay manufacturers, if all the mines in your neighbourhood were free?—No, I do not think it would fall very heavily in the parish of St. Austell, inasmuch as we have no poor-rates to pay now, except in the case of the streams of the parish which pay a small amount, and some of the watercourses pay a little.

1391. But the clay works all pay?—Yes, that is a matter of agreement between the lord and the lessee, as all clay works are rateable.

1392. Mr. *Michael Williams.*] You are proprietor and manager of Boscundle?—I am part proprietor of it.

1393. You had a grant or a sett before the present one, I believe?—I had not, but my predecessors had.

1394. Was that former grant in proportion to the produce or a money payment?—A money payment.

1395. The first sett?—Yes decidedly so.

1396. Did they pay pay poor-rates upon that?—No.

1397. Is it your opinion that it would be just to throw the whole of a large mining population on the surface proprietor, or do you think the lord ought to be rated in respect of his dues, so as to bear a proportion of the rate?—I have said that I think, under existing circumstances, I would let all the mines be free.

1398. What are those existing circumstances?—If you interfere with it you will interfere with other counties as well as the county of Cornwall; and the question is, whether it is not better to leave it in the state it is at present. There may be some isolated cases such, as the parishes of Gwennap and Calstock, where it may be a hardship; but in agricultural districts I can bring forward data proving that in other parishes there are equal grounds for complaint where the rates are double that of adjoining parishes.

1399. You mentioned the parishes in the union of St. Austell, will you give me the names of the parishes of the union of St. Austell?—I think I can; there are 15 parishes, St. Austell, St. Blazey, Tywardreath, St. Sampson's————

1400. The object of the question is this: out of the 15 parishes, are there not 13 of them agricultural parishes, and not mining?—St. Austell is agricultural and mining; St. Blazey is agricultural and mining, and Tywardreath is agricultural and mining; St. Mewan, I think, is partly agricultural and partly mining.

1401. Are there not 11 purely agricultural, and the other four agricultural and mining?—There are five; St. Stephens, that is partly agricultural and partly mining; there is a mine called Great Dowgas, the St. Austell Consols, and a portion of the Great Hewas mines. Then there is St. Dennis, I do not know whether that is agricultural or mining; there are about five parishes where there are mines.

1402. There are five mining and agricultural, and ten purely agricultural?—Yes;

—Yes: but they are not much of agricultural parishes, with the exception of Tywardreath, and St. Sampson's, and Creed, and Grampound (there is the town of Grampound); St. Ewe, and Mevagissey, and Gorran; that is a capital parish of land, and so is Carhayes, of which you are the sole proprietor.

1403. In consequence of throwing the rate over a very large district, has not it been the means of absorbing the pressure which otherwise would have been thrown on the one parish of St. Austell?—We have no pressure thrown upon the parish of St. Austell; quite the contrary, but I can point out two or three parishes that have.

1404. Would the rating of the dues of mines materially check mining operations, and did it have that effect before the rating of the dues was evaded?—I am afraid it has done something to check it already: not that it would interfere with me in the least. There was a meeting held at the London Tavern yesterday, which was very influentially attended by very large capitalists; those men were of opinion something serious was about to occur to the mining interests: I do not believe that the mining interest is going to be knocked up at once, but there are many who think otherwise.

1405. Would not a depression in the price of copper and tin affect mining much more than the imposition of the poor-rate?—I have no doubt of it.

1406. To what extent?—I cannot say.

1407. Mr. *Phillipps.*] I think you stated that your remedy was an extension of the area of rating; do you mean union rating?—Yes. I think, if you put all the unions in the county together, it would be a better plan than the present mode.

1408. You mean a permanent extension, not temporary?—Yes.

1409. Not like a rate in aid?—Not at all.

1410. What is the nature of the holdings of those leases in the parish, are they on lives?—No, they are too short; the landlords in the county of Cornwall are different altogether from those in other parts of England, they merely give us a lease for 21 years for mining operations.

1411. What are the building leases for the cottages?—They are generally on three lives.

1412. When one life drops, are the occupants in the habit of paying premiums for the renewal of the life?—Generally speaking, they agree with the landlord in the dropping of a life, to make the best bargain they can. There are exceptions to that; there are perpetual renewals where there is a fine paid, specified in the deed, of a certain amount on the dropping of the life.

1413. Do they often run out of the leases?—It is so sometimes; it depends upon whom your landlord is.

1414. Is it generally the habit to renew, or to run out the leases?—I think, in my own neighbourhood, the lords are inclined to renew.

1415. Mr. *Hussey Vivian.*] You have stated that there is no depression in the parish of St. Austell; that the rates are not excessive in that parish?—No, they are not.

1416. Have you any statistics which will prove that to be so?—Yes. I find, from the Poor-law Report for 1855, that the average rate on the estimated population of Cornwall is 4*s.* 5½*d.* per head; I take it on precisely the same grounds as the Poor-law Board. Then I come down to St. Austell union, I find that to be 5*s.* 11*d.* Then I take the average of England and Wales, and that is 6*s.* 3*d.*; consequently the poor-rate in the county of Cornwall is 1*s.* 9½*d.* in the pound less than in England and Wales. Therefore, what have we to complain of, if we could only have all the unions in the county thrown together?

1417. That is, the average rating of Cornwall is 4 *s.* 5½ *d.* per head, and the average of all England is 6 *s.* 10 *d.*?—Yes.

1418. So that the average rating of Cornwall is considerably below the average rating of England and Wales?—Yes.

1419. To what do you attribute that?—I think Cornwall is in just as flourishing a state as most counties.

1420. It is evidently in a more flourishing state than most counties; to what do you attribute that?—The mines are the principal thing. I have here a statement of the number of inhabitants. The population is 355,558; that was according to the census of 1851, therefore it is 360,000 now, I dare say. The number of people employed in tin mines shows 12,727.

1421. That is able-bodied persons?—Yes. The copper miners are 15,788, the iron miners 456, the lead miners 2,674; then there are females employed

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in tin mines 1,876, and in copper mines 3,684; that is at the surface. In lead mines there are 362, making a total of 37,567. That calculation was made in 1851, therefore we may assume that there are 40,000 people employed now. In agricultural pursuits there are 27,199 persons employed. Then I have a statement of the money expended for the relief of the poor.

1422. *Chairman.*] Have you that divided between the mining population and the agricultural population?—No, I have not. For 1854, it was 75,771 *l.* 16 *s.*; in 1855, it was 81,345 *l.* 19 *s.*

1423. You have no approximate idea of the relative proportion of miners who receive relief, and of agriculturists who receive relief?—No; but I almost fancy that the miners must be actually less in proportion to the population.

1424. Mr. *Hussey Vivian.*] Will you state the reasons why you think so?—The miners nominally pay 6 *d.* a month to a certain club, but that is in reality paid by the adventurer; they get a monthly pay, amounting in some mines to 20 *s.*, in others to 25 *s.*, and in others to 30 *s.*; whereas the agricultural labourer has no club of that sort, unless there are friendly societies.

1425. There are many children and young women employed about mines, are there not?—Yes, a great number.

1426. So that if anything happens to the parents they generally receive considerable wages from their children?—Yes. There are 1,876 females employed in tin mines, and 3,684 in copper mines. I dare say there are a great many of them not more than 14 years of age.

1427. Have you any statistics showing the rates in the purely mining parishes and in the agricultural parishes?—Yes, I think I can point that out to you. I have heard a good deal of stress laid on Calstock, Gwennap, and St. Agnes. I shall be able to prove that there are other parishes, which are agricultural parishes, which pay more than what many people call their fair proportion towards the poor. I take the parish of Gorran, and also the parish of Mevagissey.

1428. Which is the agricultural, and which is the mining parish?—Gorran is agricultural, and Mevagissey is agricultural and fishing parish. I find that the poor-rate in the parish of Mevagissey, where most of the population live, is 4 *s.* 6 *d.* in the pound. The parties who live at Mevagissey work in the parish of Gorran, and in Gorran the rate is only 2 *s.* in the pound; I take the parish of Carhayes; that is about 2 *s.*

1429. Mevagissey is a fishing parish, is it not?—Yes; those parties living in Mevagissey work in the parish of Gorran, consequently the Gorran rate is very low, while that of Mevagissey is particularly high.

1430. Then there are cases of injustice irrespective of mining?—Yes; of course the mines have nothing to do with that.

1431. Can you state the rates in purely agricultural parishes, and in parishes which are chiefly mining parishes in the county of Cornwall?—Yes; there is St. Michael Carhayes, the rates there are 2 *s.* in the pound; at Gorran they are 2 *s.* in the pound; at Mevagissey they are 4 *s.* 6 *d.*, in consequence of parties working in the parish of Gorran and living in the parish of Mevagissey, therefore that may be placed against the parishes of Calstock, St. Agnes, and Gwennap. Then there are the parishes of Creed and of Grampound; at Grampound there is a village or town, and most of the population employed in the parish of Creed live in the parish of Grampound; the poor-rates are 4 *s.* in the parish of Grampound, and only 2 *s.* in the parish of Creed.

1432. With regard to the losses in mines, can you give the Committee any information upon that subject?—Yes, I could do so.

1433. Many mines in the county of Cornwall are worked at a loss, are they not?—A great number are.

1434. Do they at present pay poor-rates?—In my own locality scarcely any mines pay; that comprises a union of upwards of 30,000 people.

1435. If those mines paid poor-rates the losses would be increased?—Yes; there would be that in addition, provided they were not paid by the landlord.

1436. Would it have the tendency of causing mines frequently to stop sooner than they would otherwise do?—I do not know that they would stop much sooner; we might find a mine in this position just about meeting the expenses; the landlord comes to the principal proprietor, and says, "I intend you to pay poor-rates in addition to your dues." I should be one of those parties who would say, "You may take the mine and work it yourself." I know several mines in my own district where, if it were pushed, the mines would be stopped.

1437. You

1437. You think that those mines which are working at a loss would be more likely to stop if that additional burthen was thrown upon them?—Yes, they would. If the lord was to say you must pay me 50 *l.* poor-rates, in addition to my other losses, and the prospects of the mine were very discouraging, I would throw up the mine and let the lord work it himself if he felt disposed to do so.

1438. What would be the effect of that upon the parish?—Our poor-rates in St. Austell would be higher if a great number of the mines were to be stopped.

1439. Is it not the fact that the land in most of the mining parishes in Cornwall is of a barren nature?—I should say that one-half to two-thirds of the county is very barren.

1440. Does the opening of a mine in a district of that nature lead to the improvement of the land; is much land reclaimed?—Of course it is. I can prove that to be so in the parish of St. Austell; I find that in 1838 the ratable property in the parish of St. Austell was 24,113 *l.* 7 *s.* In 1838 there were mines included in that ratable value to the amount of 2,336 *l.* Many of the mines paid in 1838. In 1856, with all our stream works and watercourses, they are only assessed to the amount of 321 *l.* 15 *s.* 6 *d.*, and notwithstanding there is 2,015 *l.* 4 *s.* 6 *d.* taken out, as far as the mining rates go, we have an increase of 319 *l.* 18 *s.* 6 *d.* on the ratable value of the parish, therefore I contend that the parish is not in a very bad state.

1441. You attribute that to the prosperous state of the mines in the neighbourhood?—Yes.

1442. In what way are the farmers benefited by the opening of mines in the neighbourhood?—They have an opportunity of getting rid of their produce; there is a great demand for agricultural produce.

1443. Is there not a great deal of cartage from the mines?—Yes.

1444. They are benefited in that respect?—Yes; all the ores and coals require to be carried are carried by small farmers, and that is an advantage to them, certainly.

1445. Has any material change taken place in the mode of taking leases within your recollection?—With respect to some leases, I think for about 17 or 18 years I had no rates to pay with respect to two mines, and I never paid any; but those were iron mines.

1446. Iron mines have not paid?—Never in Cornwall, nor throughout England or Wales, with the exception of where they have been worked in patches, that is, open cuts which you may see in Wales and some other places. When they are worked in patches, they pay the poor-rates, but if it is considered a mine, they have nothing whatever to pay. I happened to be in Wales the other day, and I asked a gentleman there, who is connected with one of the largest works, what effect it would have upon the iron ore that they were raising there, if poor-rates were imposed, and he stated that it would amount to between 600*l.* and 700*l.* a year. That was in Glamorganshire.

1447. You attended a meeting at Truro lately, did you not?—I attended two meetings there. I was at the last meeting.

1448. Was that a meeting of a respectable and influential character?—I should think it was.

1449. Can you form any judgment of the amount of capital in mines represented at that meeting?—I should think there might be a million or two.

1450. Was the feeling of the meeting unanimous?—Yes, with the exception of two persons. Mr. Darke, the parent of the present Bill, and an overseer of some parish were opposed to it.

1451. What was the feeling of the meeting?—The feeling was very strong to have no rating at all.

1452. At that meeting you consider that capital in mines to the extent of more than a million was represented?—I have no doubt it was upwards of a million.

1453. What is the almost unanimous feeling of adventurers in mines?—The present feeling throughout the county of Cornwall is that they will have no rating at all. The feeling has become stronger during the last month or two.

1454. Colonel *Pennant.*] Do you conceive that a body of labourers employed in a mine consume more agricultural produce than an equal number of men employed in a manufactory?—No, I do not know that they do.

1455. Do you conceive that on account of their consuming agricultural produce a miner should be more exempted from being rated than the occupier of a manufactory, who employs labour?—I scarcely know the meaning of the question.

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1456. You were asked with regard to the consumption of agricultural produce and the benefit which a mine conferred by the consumption of agricultural produce. Do you imagine that men working in a mine consume more agricultural produce than is consumed by an equal number of men in a manufactory?—I do not know that they do.

1457. Is there any additional reason for exemption from the poor's-rates on account of the consumption beyond that which would apply to a man rated for his manufactory?—He is only rated for his buildings.

1458. Is not it the rent that he pays for his buildings?—Yes, it may be so.

1459. Have you ever heard of a manufactory stopping in consequence of a failure of the business?—Yes.

1460. Did you ever hear of any exemption being claimed on that account?—No; of course, if the manufactories were not occupied, they would not be subject to poor-rates.

1451. If the owner of a manufactory had gone on with his manufactory up to a certain point, and then his business failed, have you ever known him claim exemption on that account?—He might claim it, but it would not be allowed.

1462. Is there any additional reason why a mine should be exempted which does not apply to a manufactory?—A mine is not a building.

1463. Do you know any additional ground of exemption beyond that which would apply to a manufactory which was proved to be unprofitable?—The risk is much greater.

1464. You spoke just now of a difference in the amount of the rates in the pound in different parishes in Cornwall; are you at all aware whether those different parishes are assessed equally as regards their rental value?—There may be a little variation.

1465. Do you know of your own knowledge whether they are assessed equally?—I presume they are.

1466. You do not know that it is so?—I should not think there would be any great difference.

1467. Are not parishes differently assessed according to their rental value?—I dare say there may be a little variation.

1468. Do you not know whether they are assessed at the same rate?—They ought to be upon the same footing; but I believe you are right.

1469. Would not that make a difference in regard to the rate in the pound?—It might make a little difference, but I believe the variation is made to evade the county rates.

1470. Mr. *Colvile.*] You have stated your opinion that the mining interest is entirely satisfied with the law as it now stands with regard to rating?—Yes; but there are some exceptions to that.

1471. But the great majority is perfectly satisfied with the law as it now stands with regard to rating?—Yes.

1472. Have you ever heard of any serious complaints from the occupiers and owners of land that mines are not rated?—Yes, I have heard such complaints.

1473. Is the complaint general throughout Cornwall and Devon?—I do not think it is; the largest landed proprietor in my neighbourhood, Mr. Tremayne, is in favour of not interfering with existing leases.

1474. Mr. *Spooner.*] Can you tell the Committee whether the steam-engines and buildings necessary for working the mines are rated in Cornwall?—No, they are not.

1475. You stated that you once thought that the landlords' dues ought to be rated?—Yes, provided they would pay them. I was of that opinion some time ago.

1476. Did it enter into your calculation in what proportions they should be rated, whether they should pay as much in the pound for the money that they received for the dues as the landlord of a farm pays for the rent that he receives?—I think some allowance ought to be made, inasmuch as the dues would be the gross value, if you have 100 *l.* dues; I should say you should take off 5, 10, or 15 per cent.

1477. In working a mine, do not the dues represent some portion of the corpus of the estate?—That is more of a legal question; I am not up to that.

1478. Does not it destroy the estate?—Very little.

1479. Supposing a mine has been worked a good many years, has the owner as much value as before?—He gets paid for the lands destroyed in addition to the dues received.

1480. Is

1480. Is the value of the mine as great to the landlord at the end of a certain term of years as it was when the mine first began to be worked?—It would depend entirely upon circumstances, because there are mines where the vein is not always of the same quality or description. At the end of 20 years you might lose a great deal of money.

1481. I am talking of the material of the mine itself; after you have been getting the copper or the lead or the tin for a certain number of years, the amount remaining in the soil must of course be diminished by the amount which you have got?—If you take away 1,000*l.* worth of copper or tin from that sett, it is so much minus.

1482. In the working of the mine you deteriorate the value of the mine?—I do not know; sometimes those mines turn out again by reworking, and become most profitable; it is a very uncertain process.

1483. *Chairman.*] After you have taken a large quantity of ore for some 20 years in a mine, it very frequently happens that just as you are about to abandon that mine you open a fresh quantity, and the mine becomes more valuable?—There are instances of that.

1484. You spoke of a Truro meeting of adventurers, which represented a million or two of capital, and you said that those parties were unanimous against the rating of mines, with the exception of one or two; was not that meeting called only of parties who were opposed to a certain Bill then before Parliament?—I do not know the exact words.

1485. To the best of your belief was not it the case that the parties who met there were parties known to be opposed to a certain Bill?—The chances are, they were opposed to this Bill.

1486. Was the meeting a general meeting, or was it a meeting of parties opposed to the certain rating of mines; or was it called specially, that parties who were opposed to the Bill might meet, so as to counteract the operation of it?—The words, I think, were either to oppose altogether, or to modify the Bill.

1487. Then it was not a general meeting, it was a one-sided meeting?—Not at all; it was either to oppose or to modify.

1488. You said that, notwithstanding the withdrawal of the mines from contributing to the support of the poor in the parish of St. Austell, which would amount to a large sum of money, the ratable value is higher than it was some years ago?—Yes.

1489. That arises from the general prosperity?—Yes.

1490. Does not it mainly arise from your having opened up in that neighbourhood large clay works?—It may partly.

1491. Is not it materially?—I do not know. The clay works are just the same as mining. There are new works springing up constantly.

1492. Is not it becoming much more a clay district than it was in 1828?—I do not know; there may have been an increased quantity shipped.

1493. Have not fresh quarries been opened up?—Several little new concerns have been put on during that period.

1494. Are not there some new clay works opened up on Mr. Sawle's land?—Yes.

1495. You give it as an example, that if an agricultural parish pays largely to the poor, and a mining parish pays less, that is no reason why it should arise from the mining population, because you gave as an instance Mevagissey and Gorran; are not the gains and wages of the inhabitants of Mevagissey very uncertain?—Yes.

1496. In almost all the fishing towns in Cornwall, as far as you know, are not the parties, generally speaking, improvident?—I do not know that my experience will enable me to say that.

1497. Is Mevagissey a healthful place or an unhealthful place?—I am not aware but that it is very healthy now.

1498. Was not it very bad during the time of the cholera?—It was.

1499. Were not a great many orphan children left?—That I cannot tell; it is not improbable.

1500. There was a great deal of poverty and distress at that time?—I believe there was poverty and distress.

1501. As far as you have heard, living near Mevagissey, is it not generally named as a place where there is poverty and distress, and from what does that arise

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arise?—They depend greatly upon the fishing, and when they have a successful year they are uncommonly well off; if they are unsuccessful they are badly off.

1502. Take Grampound for instance; do you know any reason why the poor-rates in Grampound should fall heavily upon the population of that parish?—Because the people reside in the parish of Grampound and work in the parish of Creed.

1503. Is there any other reason?—I do not know of any other reason.

1504. Was not Grampound once a borough?—Yes.

1505. After that borough was disfranchised, were not a great many persons supposed to be deprived of resources which they had before?—Yes, I think I have heard something about that.

1506. Have you any idea what amount of capital is employed in Cornwall in mines?—It is very large; I could not give any calculation; I dare say it might be got at.

1507. Can you form any estimate at all as to what portion of mines pay to the poor-rates, and what do not?—I should think a quarter part of the mines in the county must pay.

1508. You supposed a case where a mine might be so balanced that the addition of the poor-rates would be quite enough to make you, if you were the party holding the mine, give it up at once?—Yes.

1509. Have you ever known an instance of the kind?—No, I have never known an instance of the kind.

1510. Have you ever had to do with a mine which was wavering as to whether it should stop or not, on which poor-rates have been suddenly imposed?—Never.

1511. Mr. *Hutchins.*] The honourable Member for North Warwickshire asked you if, after a mine had been worked, and certain quantities of the ore had been taken out, it was less valuable to the lord, as there was less ore left than when the mine was originally commenced. Is it your opinion or not, that after a mine has been worked it is less valuable, inasmuch as less ore is left in it?—Of course less ore is left in it. If you take out 100,000 *l.* worth of ore there is so much less in the mine.

1512. Is the mine of less value?—There are mines in the county of Cornwall where, by being resumed, they become profitable.

1513. Those mines at the same time might have become very unprofitable, inasmuch as after the quantity had been taken out the lode might get thinner, and in that sense they would be much less valuable?—Yes.

1514. The question which the honourable Member asked you was, whether, when part of the corpus was removed, it did not become so much less valuable?—Yes; of course it does.

1515. *Chairman.*] Take 20 of the largest Cornish mines that you have known or heard of; do you think that after 50,000 *l.* worth of ore had been extracted from those mines, in the working, in the price per share, in the value of the property, a calculation is ever made as to the amount of ore that has been ex-extracted?—It would depend materially upon circumstances, inasmuch as after you have extracted 50,000 *l.* worth of ore your mine might look very unproductive, and the whole of the shares would be of little value, but in another case, after extracting that 50,000 *l.* worth, your prospects might look much better than when you had commenced.

1516. Do you look to what has been done before, or do you look to what remains?—Generally speaking, we look ahead.

1517. Do you make any calculation of the diminution in the value of your property in consequence of the property having yielded so much before; do you think that you have a right to deduct anything because of that?—If you attempt to work a mine it depends entirely upon your prospects. Though there is 50,000 *l.* worth taken away, a man might think that there is 50,000 *l.* worth more left, and it is possible that a mine may become more valuable after the quantity has been taken away.

1518. Mr. *Hutchins.*] You are now speaking of mines that come under the appellation of lodes?—Yes.

1519. With regard to mines that have a regular stratification, more particularly in the carboniferous system, the secondary system; are you acquainted with iron mines?—Yes.

1520. The argument which you have been using as regards lodes never can apply to mines regularly stratified?—It is a different thing altogether.

1521. Is

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1521. Is not it invariably the case, that when you get to a mine after sinking on the carboniferous system, you immediately begin to exhaust the corpus of the mine, and it immediately begins to become less and less valuable?—That is the case in South Wales in the coal and iron districts, because there you can calculate to a mathematical nicety how much you will get.

1522. There is never any variation?—No.

1523. The usual plan is that the owner takes a royalty over a certain amount of ground; and if the ore proves, as it sometimes does, regular and good, there is so much iron ore contained in the ground when the adventurer sinks to it, and begins to work it, he invariably exhausts the corpus, and makes it less valuable as he goes on?—There is no doubt of that in South Wales.

1524. And is it not the same in Staffordshire and Warwickshire?—Yes; I dare say it would apply there. In South Wales you can tell with almost a mathematical nicety what you will get.

1525. After the corpus or body of the mine has been taken out to a certain depth, say 300 fathoms, is not the further working of that mine as a general rule unprofitable, inasmuch as the expense of getting it out is so large?—I am sorry to say that those deep mines are very expensive and not very profitable.

1526. That is the general rule?—Yes.

1527. Is it your opinion, that although the quantity of the actual ore in the mine is diminished by working, still by the discovery of the ore, and the amount of certainty gained with respect to it, the value of the mine is often as much increased by the latter course of discovery as diminished by the former?—I think that question was answered almost as near as I could answer it just now. It is possible that after 50,000 *l.* worth of ore had been extracted from the mine that the mine would be more valuable after that period than previously.

Mr. *James Henry Meredith*, called in; and Examined.

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1528. *Chairman.*] YOU are a gentleman residing at Fowey, in the county of Cornwall?—I am.

1529. You were an intimate friend of the late Mr. Treffry?—I was.

1530. He was one of the largest mining adventurers, and one of the most bold adventurers in the county of Cornwall?—Yes; he was considered to be the largest employer of people in the whole county.

1531. Will you name one or two mines of which he had the majority in his own hands?—I confine my examination to the district with which I am immediately acquainted; I do not profess to go beyond the area of that district, or to have any knowledge beyond that locality.

1532. You are the trustee under the will of the late Mr. Treffry?—Yes; he left everything to my management.

1533. And you have full powers under his will?—I have.

1534. And also under an Act of Parliament?—Yes. There were three mines, the Fowey Consols Mine, situated in the parish of Tywardreath; the Par Consols Mine, and the West Fowey Consols Mine, in the parish of St. Blazey.

1535. Had he the majority in all those mines?—He had the majority in all those mines; in the Fowey Consols the shares are now divided into 494ths; and I represent in that mine 395 of the 494ths. In the Par Consols I represent, I should suppose, considerably more than one-half, and in the West Fowey Consols, out of 6,400 shares, into which the mine is now divided, I should suppose I represent 4,567. There is another mine called Prideaux Wood, the whole of which I had, but I have since sold some, and I represent three-fourths of that mine.

1536. Are all those mines in full operation at this moment?—They are all in full operation at this moment.

1537. And all under your control?—They are all under my control.

1538. Can you give the Committee an idea of the amount of wages that you pay per week at this moment?—I should say, if you would allow me to state from this account, which was taken out of our books within a day or two of my leaving Fowey, it gives a statement with respect to Fowey Consols Mine for nine years to the end of April 1855. I find, that during that period the amount of money was 328,023 *l.* I find that the dues paid to the grantors upon that amount was 12,604 *l.* 0 *s.* 8 *d.*; the whole of the poor and highway rates discharged were 1,905 *l.* 17 *s.* 10 *d.*; that is from 1846 to 1855, and I find that the dividends made during that period upon that large amount were 1,976 *l.* only, and we had

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to draw upon our reserve fund to the amount of 5,295 *l.* 19 *s.* to effect those dividends. That is speaking with reference to Fowey Consols.

1539. In fact, you have sold 328,000 *l.* worth of ore, and have lost money, virtually?—We have actually lost money.

1540. You have reduced your reserved fund beyond the amount of your dividend?—Yes, we divided only 1,976 *l.*, whereas we have sunk from the reserved fund 5,295 *l.* 19 *s.*; therefore we are at a loss in that mine during the nine years, though the landowners, who have the good fortune to be the dues-holders, have received 12,604 *l.* upon the amount of the ores sold out of that mine, and the amount lost to the adventurers was 3,319 *l.* 19 *s.*

1541. You paid to the poor during that time 1,900 *l.*?—We paid 1,905 *l.* 17 *s.* 10 *d.* to the poor and highway rate; but at the present moment we have in the most valuable part of the mine a money payment; nearly all Pedler's Sett is a money payment.

1542. Do you avoid the poor's-rates?—No. I have paid the rates ever since I have had the mines, notwithstanding I could have avoided doing so; and that is an anomaly in itself; but I will explain that by telling the Committee this fact. I have a very large canal and railway contiguous, and I have never been rated to that, and I consider the amount to be a set-off; the one would compensate the other, and the parish has sanctioned that arrangement; but I could claim exemption if I pleased.

1543. Have you any memorandum as to what that mine did divide a few years since?—No, I have not; but large dividends have been paid. I believe you, as the dues-holder, were in the receipt of 3,000 *l.* a year out of that mine; but that mine has now become exceedingly deep; it is 355 fathoms from the surface; and the extreme depth of that mine must lead, by the payment of tribute to the miners who go down that depth, to a considerable loss. A very large amount of tribute money is paid, amounting to 14 *s.* or 15 *s.* in the pound, and that prevents us from dividing anything.

1544. Take Par Consols; how are the leases there?—Some of them are paid in kind. The late lease that we have taken from the Messrs. Carthew and the Earl of Mount Edgecombe has been a money payment, and in consequence of that being commuted to a money payment, we paid them a larger amount of dues. That was the consideration.

1545. Did you pay in the way of bonus?—We paid part in a bonus. They screwed it out of us, in fact, seeing that we had made great discoveries. It was 4,000 *l.*

1546. You hold that, in some measure, you have an equivalent, inasmuch as you now have a lease upon a money payment, on which you can avoid the rates, if you like?—Yes; and therefore it would be a great hardship if we were called upon to pay the rates upon an excessive amount of dues.

1547. What at this moment is the amount of your savings at Par Consols?—I have no statistical return of the quantity of ore that we have sold, but I can tell what our dividends are from that mine. I should suppose that we make dividends now at the rate of 18,000 *l.* to 20,000 *l.* a year as profit. We could not go on if we did not get something out of the enormous losses that we have sustained.

1548. You are a large employer in quarries, are you not?—I am.

1549. And in clay, and clay stone?—Yes.

1550. You pay poor-rates there?—Yes, I do; and very properly, because it is a visible and tangible property, and may be estimated without any risk.

1551. Taking all your payments, what do they amount to a week?—It is a difficult thing to answer offhand. I dare say 2,000 *l.* or 3,000 *l.* a week; but individually I pay our workpeople from 800 *l.* to 900 *l.* a week, exclusive of the mines. I have people engaged in the granite quarries and stone quarries, that is, the China stone quarries, and in the clay-pits, and in working the canal and tram-roads.

1552. What is your own individual opinion as to the rating of mines, both as regards the adventurers and as regards the lords; would you or not excuse all parties, or only one party, or how would you do it?—My views with respect to the rating of mines are these: I would divide it into two questions. In the first place, I think it impolitic to rate mines at all, and in the next place I consider that if mines are to be rated they should be rated upon the beneficial interest (that is the base of all rating), and that he who receives it should pay the rates upon

upon it, and if any legislation should take place in that direction, existing interests should be taken into account. Looking to the fact, with reference to Par Consols, that I have made an arrangement giving a larger amount of dues in consequence of their conceding to me a money payment which abated the payment of the rate, the lords there are free from the rates altogether; if anybody pays it, I say that it ought to be clapped upon them; it ought not to fall upon us.

1553. Taking the other occupiers of land in the neighbourhood, would it or not be hard upon them if both the lord and the adventurer were free, and the whole of the rates were placed upon those occupiers?—I think that mining ought to be free altogether from rates. I am speaking within the ambit of my own knowledge and district. I have given the Committee an instance of one profitable mine. I will now give them an instance of unprofitable mines. There is the West Fowey Consols, copper: 95,000 *l.* has been spent there without a shilling ever being returned to the adventurers, and it is very uncertain whether we shall ever get anything or not. *Vide* Appx., 95,968 *l.*

1554. How much money have you raised to meet that 95,000 *l.*?—The adventurers have had to pay calls, to the amount of 66,952 *l.* We have raised ore at times, and paid dues upon it, and have paid the rates upon those dues, because there is no money reserve there.

1555. You have never raised ore enough from the commencement to meet your expenditure from the commencement?—No, certainly not. We have been continually making calls in addition to the ore that we have raised. The Winning Mine of Par Consols has been the sheet anchor of all the other mines.

1556. What amount of calls have you made?—It depends upon our necessities. Sometimes upon the 6,400 shares we have made a call of 5 *s.*; sometimes 2 *s.* 6 *d.*; sometimes more, and sometimes less. Then I come to Prideaux Wood, which is an infant mine. There have been laid out there 21,500 *l.*, and there we pay dues in kind, and in that mine we have lately made a call. We have not raised anything like sufficient ore there to compensate us for the outlay up to this moment. We raise a small quantity of tin, and the mine is increasing, and we have a lode developing the copper; and from the position of it, being in the junction of the granite and the killas, we have great hopes that it may turn out a profitable mine. *Vide* Appx.; 21,084 *l.*

1557. Up to this moment it is a losing concern?—Unquestionably. Now I will give the Committee the ambit of that country. I am going to show the Committee what are the contingencies or uncertainties associated with mining operations; I say that in consequence of the great contingencies that we have to undergo, we ought not to be rated; I would also say that legislation has been prejudicial to the Cornish mines. The protection was taken off foreign copper ore, and it was brought in and depreciated our standard very considerably, and the duties have not been alleviated with respect to the impost upon timber. Having stated that, I will proceed to show the burdens that are placed upon us, and the enormous sum that has been laid out without a shilling's return. I am going to give the Committee the ambit of my own district. The aggregate of loss upon those mines, upon which nothing has been returned, or upon which we do not know that anything will be returned, is 672,500 *l.*; that is just within the ambit of a very few miles. *Vide* Appx.; 709,613 *l.*

1558. To meet that enormous sum of 672,000 *l.* which has been expended in mines returning no profit, those mines have returned a large quantity of ore, which in some way meets the expenditure of that 672,000 *l.*?—They have returned some ore, and have paid the dues upon it, and they are making calls upon the adventurers; and, therefore, that 672,000 *l.* is increasing.

1559. Can you give any approximate idea of what amount of ore has been sold in those mines to meet that expenditure?—£. 452,951. The Pembroke and East Crinnis is a copper and tin mine. The amount expended is 108,000 *l.* The arrangement is for a money payment. In West Fowey Consols, copper, the number of years' working is 24, and the amount of expenditure is 95,968 *l.*; the dues are paid in kind. In Boscundle, copper and tin, six years' working, amount of expenditure, 40,000 *l.*; that is a money arrangement. Prideaux Wood, copper and tin, 11 years' working, 21,500 *l.*; the dues are settled for in kind. Wheal Tristram, five years' working, amount of expenditure, 19,000 *l.*; *Vide* Appx.; 452,951 *l.* *Vide* Appx.; 50,561 *l.* *Vide* Appx.; 21,084 *l.*

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the payment there is in money. St. Blazey Consols, six years' working, the amount of expenditure, 16,000 *l.*; the arrangement is in kind.

Vide Appx.; 9,000 *l.*

1560. Is that mine stopped?—Yes, it is now. West Par Consols copper, 3 ½ years' working, amount of money expended, 15,000 *l.*; the arrangement there is in money. Great Crinnis, copper and silver, four years' working, amount of

Vide Appx.; 40,000 *l.*

expenditure, 10,000 *l.*; the arrangement there is in money. West Crinnis,

Vide Appx.; 7,000 *l.*

copper, four years' working, the expenditure is 5,000 *l.*; the arrangement is in money. South Cuddra, copper, one year working, amount of expenditure,

Vide Appx.; 367,613 *l.*

1,000 *l.*, making 330,500 *l.*; to which add Fowey Consols, before alluded to, 328,000 *l.*; and Tywardreath Mine, 14,000 *l.*

1561. Take one mine, Fowey Consols. You have had ore raised which will, within a few hundred pounds, meet that sum?—Very nearly; but I allude to this fact, that we derive no profit from these things.

1562. If we were to take the other mines upon the same ground as we take Fowey Consols, of which we have some data, the actual loss would be very small, and at the same time the prospects are very great?—I do not know. The only prospects that we have are Prideaux Wood, and West Fowey Consols. If we had not hopes and prospects these things would go down directly. All metallic mines are a species of gambling. I do not say that that is so in other mines, where you have some evidence of what you will get.

1563. You say that this is a matter of speculation; you have proved to the Committee that in within 10 or 12 mines 600,000 *l.* have been expended without any reference to the adventurers; you have also proved that, as far as we can judge, there has been a very large sum of money to meet that expenditure?—In some cases; with respect to Pembroke and East Crinnis Mine that has been pretty nearly all money out, and I believe the mine will go down.

1564. Does speculation or not, besides bringing into the neighbourhood a great increase of labour, bring cartage and so on?—Yes, and the great privilege in the county of Cornwall is to have a mine in the neighbourhood. I think our miners are divided into three distinct classes; those miners who have been cautious of their earnings, such as the successful tributors, have raised up dwellings, which contribute to the support of the poor. There is another class of miners who contribute towards the clubs. When those men are thrown back from old age, or any other circumstance of that description, they support themselves; and there is a third class of miners, who we call migratory miners; they have no families; they go from one mine to another, in different parts of the county, and they go all over the world; and it generally ends in their coming back again. Finding things in the miserable state they meet with abroad, they would rather be at home with one meal than abroad with two. I will give the Committee a statistical return of a comparison of poor and highway rates in the under-mentioned parishes in the county of Cornwall. I will first take St. Blazey. In the year 1848 the poor-rate there was 2 *s.* 6 *d.* in the pound, and the highway-rate was 4 *d.*; total 2 *s.* 10 *d.* In the year 1849, the poor-rate was 2 *s.* and the highway-rate 3 *d.*; total 2 *s.* 3 *d.* In 1850, the poor-rate was 1 *s.* 4 *d.* and the highway-rate 3 *d.*; total 1 *s.* 7 *d.* In 1851, the poor-rate was 1 *s.* 6 *d.* and the highway-rate 3 *d.*; total 1 *s.* 9 *d.* In 1852, the poor-rate was 1 *s.* 8 *d.* and the highway-rate 3 *d.*; total 1 *s.* 11 *d.* In 1853, the poor-rate was 1 *s.* 10 *d.* and the highway rate 3 *d.*; total 2 *s.* 1 *d.* In 1854, the poor-rate was 2 *s.* 4 *d.* and the highway-rate 4 *d.*; total 2 *s.* 8 *d.* In 1855, the poor-rate was 1 *s.* 8 *d.* and the highway rate 3 *d.*; total 1 *s.* 11 *d.* In the year 1811, when in that parish the mines were in an infant state, the population was supposed to be about 400 or 500, and now there are as many thousands; and as time has progressed, with the increase of population you will see from this account, taken from the rate-book, that the rates have decreased very largely.

1565. St. Blazey now is assisted very largely by the Par Consols Mine, which is in St. Blazey parish?—It is assisted, but we have taken off part of that latterly. I am the largest ratepayer in that parish, exclusive of the mines; upon all the works at Par we are largely rated, and there I take the amount of the rates upon myself, and I have never grumbled at paying the rates. I should rather see the uncertain property not rated and the certain property rated.

1566. You have quoted St. Blazey as having increased in population from 500 to 4,000, and you said that notwithstanding that increase of population the rates have decreased?—Yes.

1567. Has

1567. Has that arisen in this way, that you have created in the district a very large port?—That is true.

1568. And a very large quantity of shipping comes in?—Yes.

1569. You are rated very highly for that port?—I suppose they put it on me as strongly as they could; but I look upon the principle of rating to be this. It is not the amount levied upon the party paying the rate, it is the equality of rate between A. and B. I do not care whether I pay 1*s.* in the pound, or 6*d.* in the pound; it is the equality I look to. If I am rated at 100*l.*, a sixpenny rate will do, whereas if I am rated at 50*l.* a 1*s.* rate will be required.

1570. Is not there some reason for this diminution, namely, that the mines have been very profitable, and have paid very largely to the poor-rates, and also there has been a port?—Yes, it may be so in some degree possibly, and it may be in consequence of a decision which was taken against me at the quarter sessions with respect to some property, that it was not extra-parochial, but was liable to be assessed, and when a man comes to throw 800*l.* or 900*l.* into such a parish as that it makes a difference in the rating.

1571. Have you ever made any calculation what the rate in the pound would be if the mines did not pay at all?—No; if the mines were to go down in the district, the bulk of the people would migrate directly.

1572. Taking the parish of St. Blazey and that immediate district, do you think that, in consequence of the mining property in that district, the other occupiers and ratepayers are so much benefited that they can well afford to pay the whole of the poor-rates, and let the mines go free?—I have answered that question before by stating that the miners provide for themselves, and I believe, if the mines were to go down, the agricultural population would have no cause to complain. Mr. Darke made a proposal, that the mines should be subject to an excessive rate, in order that a sinking fund should be placed in the Three per Cents., and that the amount of that money should go to contribute to the support of the poor in the parish when the mines went down.

1573. Colonel *Pennant*.] I think Mr. Darke said that a portion of the rates should be funded?—Yes, upon the ground that, when the mines went down, the parish should be compensated for the poor that would be cast upon it. I will take the area of a whole parish, and suppose that a mine should be extended over that area, and should destroy all the surface which assists and requires the presence of a rural population. So long as the parish is overrun with the mines, what do you want with a reserve fund to support a population which does not exist. If, then, that applies to a whole parish, it must apply equally to any smaller amount of that parish. Take the area of Fowey Consols, I dare say we have destroyed 150 acres of ground there. There is no rural population there, and we want no reserve fund to meet it, therefore I do not think that that complex system of legislation is at all necessary.

1574. *Chairman*.] You mentioned the parish of Tywardreath?—Yes; the poor-rates in that parish in 1849 were 3*s.* 6*d.* in the pound, and the highway rate 8*d.*, making a total of 4*s.* 2*d.*, and that is an agricultural parish to a very large extent; there is only one mine in that parish; a great many of the miners that belong to the neighbourhood go to live there because it is more comfortable. In 1850 the poor-rate was 2*s.*, and the highway-rate 6*d.*, total 2*s.* 6*d.* In 1851 the poor-rate was 2*s.*, and the highway-rate 6*d.*, total 2*s.* 6*d.* In 1852 the poor-rate was 2*s.* 6*d.*, and the highway-rate 8*d.*, total 3*s.* 2*d.* In 1853 the poor-rate was 2*s.* 4*d.*, and the highway-rate 10*d.* total 3*s.* 2*d.* In 1854 the poor-rate was 2*s.* 8*d.*, and the highway-rate 10*d.*, total 3*s.* 6*d.* In 1855 the poor-rate was 2*s.* 4*d.*, and the highway-rate 6*d.*, total 2*s.* 10*d.*

1575. When was Tywardreath commenced?—Thirty years ago.

1576. Some part of the parish in which the mine is situated, in which you have expended 328,000*l.*, without getting a farthing profit, is very rich?—Yes; taking it generally through, it is a fair soil; it is a good agricultural parish.

1577. You know the property of Mr. Rashleigh, at Menabilly?—Yes.

1578. It is divided into very large farms?—Yes, a very large portion of it. Menabilly is in the parish of Twyardreath.

1579. A large part of Mr. Rashleigh's land, towards the south-eastern part of your mines, is in Tywardreath parish?—Yes, south-east and east.

1580. Between your mines and Mr. Rashleigh's property, there is some property belonging to the present Mr. Bassett?—Yes, there is.

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1581. Do you recollect the time when there was scarcely a house in that village?—I do remember it.

1582. And now the houses are rising in all directions?—Yes, but that is caused not by the mines only, but partly by great works which the late Mr. Treffery commenced, and I am now carrying out there, consisting of a harbour and railways.

1583. There is an immense mining population brought into that parish, but Mr. Rashleigh, though the largest proprietor in Tywardreath, has never had the good fortune to have one single vein of ore in his property?—He is receiving 1,000*l.* a year in St. Blazey. I do not believe he has any property touched in the form of a mine in the parish of Tywardreath; he has a large property, but no mines in it.

1584. The richest part of your mine in Tywardreath now, is free from payment of the poor-rates?—Yes, that is nearly all Pedlar's sett.

1585. How would Mr. Rashleigh, suppose you took advantage of that, be affected as regards the rating of the poor; is his property in Tywardreath of that nature, that it is so very largely benefited by the mines, that it makes up to him for the loss that he must sustain in having to pay poor-rates to the mine, the mine being free?—I do not see that Mr. Rashleigh's tenantry pay any poor-rate for us. I think I have shown you that the rate is something more in Fowey parish, but in the year 1855 the poor-rate was 2*s.* 4*d.*, and the highway-rate 6*d.*, that is a very moderate rate.

1586. If you take advantage of your lease, and do not pay the rates, how will Mr. Rashleigh's property be affected then?—It would have an influence over his property, but the moment that I stop the payment of that they would revert to me, and come upon the canal and the railway, so that they would be compensated; there would be nothing lost in that matter.

1587. If the mine were to go down, and you were not to pay the poor-rates from the mine, Mr. Rashleigh would be a sufferer?—If the mine were to go down, a few of the people might be left behind who had not the physical powers to remove, or probably not the pecuniary means; they might be left for a brief period in that district, but the bulk of the people would migrate; Fowey parish is essentially an agricultural parish. In 1850 the poor-rate was 2*s.* 4*d.*, and the highway-rate 4*d.*; total 2*s.* 8*d.* In 1851 the poor-rate was 2*s.* 1*d.*, and the highway-rate 4*d.*, total 2*s.* 5*d.* In 1852 the poor-rate was 2*s.* 1*d.* and the highway-rate 4*d.*, total 2*s.* 5*d.* In 1853 the poor-rate was 2*s.* 2*d.*, and the highway-rate 4*d.*, total 2*s.* 6*d.* In 1854 the poor-rate was 2*s.* 9*d.*, and the highway-rate 4*d.*, total 3*s.* 1*d.* In 1855 the poor-rate was 2*s.* 1*d.*, and the highway-rate 4*d.*, total 2*s.* 5*d.*; so that in the parish of Fowey, which is essentially a rural parish, in the year 1855 the total assessment upon the poor in the pound was 2*s.* 5*d.*, whereas, in the parish of St. Blazey, it was only 1*s.* 11*d.* I have not any other statistical returns, because I have not had time to get them.—(*A Paper was delivered in.*)

Vide Appendix.

1588. Mr. *Michael Williams.*] Are not the rates in those mining parishes very much affected by the high prices of tin and copper?—Certainly; we are entirely in the hands of the smelters with reference to that matter; and when two concurrent circumstances meet, then there is a great difficulty amongst our miners, and that is when the standard comes down and the prices of labour are low, and when there are high prices for the necessaries of life. Those two points tend to create unpleasantness in the neighbourhood; but I believe that the population of the county of Cornwall are a very quiet, well-disposed people, and you never hear of any rising there upon those matters.

1589. Have you not selected a year when the prices of copper and tin have been high, to make a comparison of a mining parish having a lower rate as compared with an agricultural parish?—No, I have made no selection; I have taken them from the books.

1590. What was it in 1844?—I do not go back further than 1848; but I should imagine that at that period, it being a period of great depression and high prices, therefore the rates would be raised.

1591. As you have given eight years since the price of metals has risen, have you the eight preceding years?—No.

1592. Do you not believe that in those eight preceding years the rates of the mining parishes would be materially different from that of the years which you have selected?—When great difficulties come amongst the miners, the rates may

may rise among a certain class; but the miners of Cornwall are rather a proud body of people, and they do not like to fall back upon the poor-rates. An able-bodied man will rather endure any privations than go upon the rates.

1593. Have you not taken those years when the prices of copper and tin were low, in order to make a comparison when the agricultural produce was high?—No.

1594. By taking out those recent years, will not it cause that effect which I have now stated?—I should certainly say that to a certain extent it would; but I can tell you that at that period of great difficulty our miners were driven by hundreds from the neighbourhood. That was the period when they emigrated to all parts of the globe. The misery that we had as adventurers was this; we had a paucity of miners to go to the work, and then from the absence of men that raises the price of wages, and by the rise in the price of wages it eases the burthen upon the rates, and that is one of the evils which cures itself after a little while.

1595. In the times of distress of which you speak, would not the poor miners be thrown upon the agriculturists?—I should suppose it might be so to a certain extent, there is no getting rid of a question of that sort. There is no manner of doubt that the agriculturists contribute to the rates in certain places, and a number of people being thrown suddenly upon those rates, the rates must increase, but the presence of mines more than counteracts all the evils by the good that they confer upon the neighbourhood.

1596. You referred just now to the speculative spirit of the mining people in Cornwall, and you stated that they had expended money to the extent of many hundred thousand pounds, without any return; but although they may have done that, is it your opinion that because they have spent this large sum, an agriculturist, such as Mr. Rashleigh, who has no interest in the mines, is benefited at all by your losses?—No, I think not, nor by our gains, if he has no interest in the mine; but Mr. Rashleigh is greatly benefited individually in my opinion, or I should say, indirectly; wherever the tenant is prejudiced, the landlord must ultimately feel the influence of it. If you could get the mines to pay all the rates in the parish, the value of that property would be raised so much to the tenants, and so much to the landlords, and they would get it out of them afterwards.

1597. Will not you decrease the value by throwing the rates upon the agricultural property?—It will cause a temporary decrease.

1598. Is not a mining population affected by the fluctuation in the prices of metals?—No doubt of it; we are entirely in the hands of the gentlemen at Swansea.

1599. Do not those sudden alterations materially increase the burthens; when those times of depression come, they increase the poor-rate?—Yes.

1600. I think Mr. Morcom stated that 5-8ths of all the labourers employed in Cornwall are employed as a mining population. Is it your opinion that the surface agriculturist of the mines in Cornwall should pay for 5-8ths of the whole population which are mining; is it just that the lord's dues should not be rated to the poor for that purpose?—I contend first, that mines should not be rated at all, on account of the uncertainty of the lodes, and in the next place, if they are to be rated, then I should say that the rate ought to be upon the party receiving a beneficial interest, that would be the lord.

1601. You are of opinion that the interest of the surface agriculturist, who has no mines, should be materially taxed to maintain 5-8ths of the population which is the mining interest?—Mines tend to benefit property largely, and if you go into any of the towns in the vicinity of mines, you will see the results of that instantly; but go away a distance from those mines, and there is nothing but poverty in every small town and village. I was in St. Columb the other day, and they said, give us but a mine (this thing which is a nuisance in some places where there is a motive to make it appear so) and we shall be made. That is the sentiment in the county of Cornwall,

1602. Is the district of St. Columb the whole county of Cornwall?—No, it is distant from the mines.

1603. What is the effect of the mines upon the rate in Calstock?—My knowledge does not extend to Calstock.

1604. What is the effect of the mines upon the rates in Caradon?—I do not know.

1605. What is the effect of the mines upon the rate in St. Agnes?—I do not know.

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1606. What is the effect in Gwennap?—I confine my evidence entirely to my own locality.

1607. Do you know what is the case in St. Just or Camborne?—I cannot tell.

1608. Are not you aware that those mines, consisting of about 14, produce a very large proportion of the produce of the county?—I am aware that the bulk of the producing mines lies in Gwennap and Camborne, and that district; that is the old district. When I was a schoolboy at Penzance it was considered that there was not a mine to the eastward of Truro; but it is now appearing, as time progresses, and it must be so if encouragement be given to mines, that the whole county of Cornwall is impregnated more or less with mineral veins.

1609. Are you not aware that a very large proportion of the landed interest see the injustice of throwing the whole of the burthens upon the agricultural service in Cornwall, such as Mr. Bassett and Sir Richard Vyvyan?—No, I am not aware of that; I may have heard reports of that description, but I have no evidence as to the facts.

1610. Do you believe that it is so?—I cannot tell you.

1611. Do you believe that it is not so?—I do not believe that gentlemen would tell falsehoods.

1612. You say that mining is like a lottery; when such large sums are spent, and there is no return, will you state what beneficial interest Mr. Rashleigh could have had in his property in Fowey; in what way has his surface been benefited by it?—To give you the idea that he has of mines, he arranged, just before I came away, to grant me a sett in the neighbourhood of Menabilly; that will give you some evidence that Mr. Rashleigh does not think that the presence of a mine is such a prejudice to his property.

1613. I asked you for your answer?—I should conjoin with Mr. Rashleigh in that opinion.

1614. You are decidedly of opinion that the lord ought not to be rated to the poor in respect of his dues?—In the first instance.

1615. In any instance?—I think in the second instance, if legislation must take its course in that direction, the lord is the true party that should be rated.

1616. You distinctly give it as your opinion that nobody should be rated?—I do, upon the ground of the uncertainty of mining speculations with the imposts that we have upon us. If the Legislature would be good enough to relieve us of some of the burthens the mines might be more favourable to us. Where one man is a successful adventurer, I believe there are 40 or 50 that are unsuccessful; and if the whole aggregate of the capital of Cornwall employed in mines were to be taken, and against that were to be set the dividend-paying mines, it would not amount to a quarter per cent.

1617. Notwithstanding it has been given in evidence that $\frac{5}{8}$ths of the working population of Cornwall are employed in working mines, you are decidedly of opinion that the surface agriculturists should maintain the poor, not only of their own $\frac{3}{8}$ths, but of the $\frac{5}{8}$ths of the mining population?—Certainly not. I have stated already that I believe the mines support themselves and contribute to the poor. I divided them into three classes. They contribute to the support of the poor by dotting the whole country and bringing what was absolutely a desert district into a state of cultivation. In the second place, they support themselves by clubs, and the third class are migratory; but I will admit that where there are sudden changes, as in the year 1844, when people are driven by dire necessity to fall upon the local resources, it is possible that it may be prejudicial to the agricultural interest just at that moment; but that is more than compensated for by all the benefit which the mines have given to the district before and subsequently.

1618. Do you mean to say that, taking the whole of the relief granted from all the unions in Cornwall, a larger proportion of those receiving relief are miners and their families, or agriculturists and their families?—I believe that the agricultural labourer receives great advantage from the presence of the mines. The agricultural labourer will come to do surface work with us, and it is a benefit to the agricultural labourer, because, by coming to us, and getting 12*s.* or 14*s.* a week he makes a scarcity of labour amongst the farmers, and that raises the value of labour in favour of the labourer. The presence of mines is a beneficial interest in that respect, as far the labourers are concerned.

1619. There are certain unions in the county of Cornwall, and there is a certain

certain amount paid to the paupers from the mining population, and there is a certain amount paid from the agricultural population; do you not believe that there is a larger amount of money paid to the poor mining population than to the agricultural?—Upon my word, I cannot answer that question.

1620. Do you not believe that it is so?—No; if I were to judge from my own district, I have evidence to the contrary; that is a positive fact; and I cannot go out of my own district, because I know nothing at all about the districts to the westward of Truro. I have shown in our own district that where the mines are, there are less rates than among the rural population in the rural districts.

1621. Mr. *Phillipps.*] You object to rating mines at all?—Yes.

1622. Do you base that objection upon the impolicy of rating them, or upon the impracticability of forming a fair estimate of their value?—Upon the impolicy of rating them at all. I have shown by these returns the enormous sum of money spent, and no return made upon them.

1623. Would not that resolve itself more into the impracticability of forming a just estimate than into the general question of the impolicy of rating them?—I think if you were to rate such mines it would tend to restrict their development, and that would restrict the employment of capital.

1624. I understood that you also objected on the ground of the impracticability of forming any fair estimate of what their rateable value would be?—In the case of mines where there are no ores thrown up, there can be no rating; and it is a very common case that there are mines at work where there are no ores thrown up; there is the case of the Tywardreath mine; they laid out between 14,000 *l.* and 15,000 *l.* there, and they never threw up a shilling's-worth of ore; they threw up lodes, but there was no mineral in them.

1625. Mr. *Ridley.*] You said just now that if the Legislature in its wisdom would relieve the mines from the particular burthens that are now thrown upon them, it would be a relief to them; to what particular burthens did you refer?—The duty on timber; it is 7 *s.* 6 *d.* a load. I consume 1,500 loads a year of timber; that would come to between 500 *l.* and 600 *l.*

1626. What else is there?—We have been relieved in some respect with regard to the duties upon hemp and tallow. The foreign owners of mines are endeavouring to produce discoveries in the bowels of the earth, and they ease everything and have no rates; and I think that we should be relieved in the same way in order to have a fair competition with them. But if we are to be saddled with rates, and a variety of other imposts, and have those public burthens placed upon us, it throws us into difficulty; it discourages mining. Some few years ago the Government took off the duty upon foreign ores. I do not speak of the impolicy of the Act at all, but it naturally was a prejudice to English mines. When the Government are disposed to legislate in one direction, they ought to legislate in the other, to try to adjust the balance of the scale.

1627. Is there any other particular burthen that you can name that presses upon the mining interest?—I cannot name any other. We consider that the duty upon timber is a very oppressive thing.

1628. Would not that apply to other things besides mines?—We timber up the levels. The soil is so loose in some of the mines that it requires large balks to keep the mine from falling together. The pressure of the soil is very great.

1629. Mr. *Hussey Vivian.*] Do you remember in what year the protective duties were repealed?—I think about 1842.

1630. Have the prices of copper been higher or lower since that period?—Some five years ago the price of cake copper was down to 84. That was ruinous to us. That was the time to which Mr. Williams referred when we were in difficulties about the high prices of corn.

1631. Has the price of copper ore been higher or lower since the repeal of the duty?—I never had the management of the property till subsequent to the death of Mr. Treffry, so that my knowledge of these matters cannot go back any distance. Within these last 14 or 15 months we have been very well satisfied with the prices that we have received, but against that we have had very high prices to pay for tallow, and rope and hemp, in consequence of the Russian war.

1632. Mr. Rashleigh has a good deal of property in the neighbourhood of Fowey Consols Mine, but he receives no dues from that mine?—No.

1633. Do you consider that if the Fowey Consols Mine were to stop, the value of his property, in an agricultural sense, irrespective of the dues, would increase or decrease?—With reference to that, it is a contingent question, and it is very difficult

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difficult to answer such a question. I would state it in this way: I should suppose that the moment there was the withdrawal of an enormous capital it would cause great prejudice to the agricultural interests in the neighbourhood; but after a while, when the miners began to diffuse themselves over other districts, the place would recover itself, and come back to what it would have been if there had never been a mine in the locality.

1634. Would or would not the loss of the employment of hauliers, and every labourer of that description about a mine, cause the value of that property to decrease?—Yes, it would, certainly. The farmers in our neighbourhood use their horses to a very large extent in the mines in drawing and raising ores; but not so much latterly, because we have been substituting machinery for horse power; but wherever mines exist, there is a benefit arising to the country around. A short time since the Rev. Mr. Prebendary Lyne, of Tywardreath, was saying something prejudicial about mines. I said, "Fowey Consols is growing very sick, I think I shall knock it off." The moment I talked of that the people began to groan.

1635. Do you consider that the decrease of rates in the parish of St. Blazey is due to the Port of Par?—Very largely; I pay individually largely upon those rates, the largest by nine or tenfold against any other person in the parish.

1636. You consider that the decrease of dues is due to the port, and not to the full employment which the working of the mines gives in that district?—Latterly we have given notice in Par Consols to withhold the payment of the rates in that mine, in consequence of a money payment; and very justly so, because we gave the lords the extra dues. If we came back to that point, the lords should pay the rates upon the dues which we have given them extra; but in the parish of St. Blazey, what they have lost by the mine they have been compensated for by having our harbour rated.

1637. A mine cannot exist without the remainder of the property in the parish being benefited, even in respect of paying the dues?—I think wherever mines are, the one thing being set against the other, it is a benefit rather than an evil; I stated that at first, and if I were catechised for 48 hours I should come back to that point.

1638. Mr. *Henry Herbert.*] You mentioned that a very large sum, 672,500*l.*, was laid out on the several mines on which no profit had been made?—Yes.

1639. Can you state to the Committee what amount of dues were paid to the lords during the time that that money was expended?—No, I have no evidence of that; but I have no doubt that it was an enormous sum of money. With respect to the dues, they are determined by circumstances. Some lords get a 16th, some a 20th, and some a 24th. If it is an old mine, and is to be resuscitated, where people have abandoned the mine from poverty, and others choose to run the risk, the lord, to encourage them, gives them a lower amount of dues; but in new mines, where there is a chance of throwing up ore very often, the lords have a larger amount.

1640. Although there was no profit to the adventurers in those mines, there was a very large profit to the owner of the soil?—Yes, where the owner of the soil was the owner of the minerals also, because there are occasions where the owner of the mineral is distinct; the farms are sold away, and the minerals are reserved. Of course, a man buying such an estate gets so much money allowed in the purchase of it.

1641. What do you call the lords in Cornwall?—The grantors, the lessors.

1642. You said that you had taken a mine which was exempt from poor-rate, and consequently you gave a rent to the lord?—We have made that arrangement lately.

1643. If the rate were imposed, in the first instance, on the adventurer, would not it practically fall upon the lord, inasmuch as he would get a lesser due when letting his mine?—If the arrangement had been made with us, in granting the lease, that we should pay the rates, we should have got the mine at a less amount of dues.

1644. Is not that the case with all species of property. Would not a landlord letting his land get a larger amount of rent if there were no poor-rate upon it?—Certainly he would; unquestionably. If the landed interest could get the mines to pay the rates altogether, they would improve the value of their estates to the amount of the rate, and that multiplied by 30, in our county would give the aggregate sum of improvement.

1645. Would not a rate imposed upon a mine fall upon the lord, and not upon the

the adventurer?—It ought to do so in the second instance, according to my view of the case. Mr. J. H. Meredith. 27 June 1856.

1646. In what way would that interfere with mining speculation?—Not if the lord always took upon himself the payment of the rate. It might be an inducement for the miner to go on. It is a very common thing with us, where mines are getting in an unsettled state, for the lords to abate the dues altogether, to encourage the adventurers to go on. There was a case with reference to Mr. Robartes, in the mine of Tin Croft, in the western part of the county. The agent called in on his behalf recommended that he should abandon his dues for a certain period of time, in order to encourage the adventurers. He did so, and the result was that by that encouragement he doubled the value of his receipts from the dues in about 12 or 18 months afterwards. It is very possible if that had not been done, that the adventurers, being soured, would have abandoned the mine.

1647. If a charge is imposed upon a mine, the adventurer comes to take that mine, and knows that he will have to pay that charge; will he not give a smaller due to the lord, and consequently will not the burden fall upon the lord, and not upon the adventurer?—Unquestionably, in making an arrangement, everything that impedes his progress he must pull up upon the other side, if he sees what he is about; but the spirit of speculation and gambling is so strong in the county of Cornwall frequently, that the men who get hold of a speculation to-day for the purpose of selling to-morrow will recklessly give anything.

1648. Seeing his way perfectly, and being able to pull up, as you express it, by paying a less due to the lord, how will a smaller due to the lord, which does not fall, as you admit, upon the adventurer, affect mining speculation?—Because whatever may be enhanced, in my opinion, upon the miner, tends to cramp him. It is a speculative property, and, therefore, I have contended originally, and that is the main point upon which I hang my views, that mines ought not to be rated at all. I put that in the foreground of my objection, and I may say that I look upon the object of this Bill to be essentially a local question. It ought to belong to the county of Cornwall, for if its ramifications be extended over the whole kingdom, it will go to unsettle all the old laws, and customs amounting to laws, and will disturb everything. I think that it is better to leave things alone.

1649. A charge being put upon a mine, a house, a farm, or any other species of property, the person who takes that knows that he will be liable to pay, and he having the power to pull up, as you expressed it, by paying less to the lord for it, whether in the shape of dues or in the shape of rent, how, the tenant being able to pull up in that way, can this speculation be affected?—Where an arrangement of that sort is to be made when a tenant takes a house or a farm, the first thing that he asks is the amount of the rent, and the next thing that he asks is, What are the rates assessed upon the property? Because it becomes a part and parcel of the rent ultimately, and upon that he would form his arrangement; but then I say also that there ought to be no rates. The object is to encourage mining, and not to beat it down. When we take a farm or a house we have a visible and tangible property, and we know what we are going to manage and arrange; but we do not know in a mine whether we are going to have anything that will pay us, or to get thousands in return. I say, open up all the inducements that you can. Let the Legislature encourage us.

1650. You have stated that mines have been exposed to increased competition within the last few years, and you complained that duties were not taken off certain things which are consumed and required for the working of the mines?—I did not say that there had been any competition among the mines.

1651. I understood you to say that competition had been increased by the reduction of the duties?—A rise of the standard of ores is just like a rise in the value of agricultural produce; as that rises, so you see the country teem with crops; and if you raise the price of ore, so it will tend to increase the production; but if it goes down, then it is that poverty is brought, and people abandon those things. The agricultural tenant, when wheat is down at 6*s.* or 7*s.*, cannot afford to pay the same rental as when it is high; and you will see that the hedges are down, and the farm is not ploughed up to the sides of the fences, and it is just the same with a mine.

1652. A tenant of land by the abolition of the duty upon corn has been exposed to increased competition, has he not?—Yes.

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1653. He has not been exempted from the poor-rate upon that ground?—No; but some few years ago he was suffering very severely, and the influence of it was seen all over the kingdom. I am not an advocate for free trade myself; I think if it were reciprocated throughout the world, old England would be better off; but if it is a one-sided contract, it is against us.

1654. Practically you know that land has not been exempted from poor-rate, on the ground that you urge, of mines being exempted?—No; the poor-rate is rather increased, for if you throw the land out of cultivation, you diminish the property to be rated, and that makes it so much the worse for the agriculturist.

1655. Mr. *Spooner.*] I think I understood you to say, that you had sunk upwards of 600,000 *l.* in a certain number of mines?—Such a sum has been sunk in that vicinity.

1656. During that time you have raised a considerable quantity of ores?—Yes.

1657. Those ores were sold?—Yes.

1658. Have you credited those ores against the money which was so sunk in the mines, and is it the balance which is the loss?—Certainly not; I have not given an account of the amount of ores sold in the Fowey Consols Mine. I have a more detailed account for nine years, to the end of April 1855; the amount of ores sold was 328,023 *l.* The dues that were paid were 12,604 *l.*, and the poor and highway rates were 1,905 *l.* 17 *l.*, and the dividends that we divided were 1,976 *l.*; but in order to do that we called in 5,295 *l.* 19 *s.* of our reserved fund; therefore we were the losers to that amount upon the whole transaction. In the Tywardreath Mine there was a decided loss of every farthing. If there was never to be any ore raised at all, there would be an end to all mining speculations. But people do raise ore, and the great object of doing so is with the hope of obtaining wealth to repay them for the outlay, and where a mine does begin to pay nothing pays better.

1659. Do you think that subjecting mines to rates would in any way stop that outlay of capital in mining speculations?—Whilst the spirit is abroad in this country I think nothing will stop speculation; but it might have an influence upon prudent men. It would be an inducement for them to withhold; I think, when a prudent man finds his fortune going too fast for his means, he will retire if he is a wise man.

1660. If mines should be rated, it is your opinion that the landlord's dues should be the basis of that rating?—Yes.

1661. Would you calculate the rate exactly in the same proportion in the pound as you would calculate the rate upon the rent of a farm?—Yes; that is upon the dues.

1662. Do you draw no distinction between the dues which are paid out of a mine, and consequently paid from the destruction of a certain proportion of the property, and that which is paid in the shape of rent of a permanent form, which improves under good management, rather than being destroyed, as a mine is destroyed?—My opinion is, that there is always a deduction. House property has sometimes a deduction of 20 per cent. for repairs and insurance. It is the same with reference to farms. There is a deduction for repairs and buildings; but, with respect to mine dues, as it is a specified sum, they might be rated to the full amount, because it is a clear money payment without anything going out. That is equitable.

1663. Do you think it is just that property which is paid as a part instalment of the purchase of the property, which is the case with dues, should pay in the same proportion as the rent of a permanent farm?—The dues holder incurs no risk; every inch of land that is taken from the mine, he is paid for by a sum that is more than equal to the fee of the land. I would rate him upon the dues. If I understand the question put to me, it is this: What distinction should be made between the rating of dues and the rating of farms? I say that there should be a difference. There is an allowance made upon farm-houses and upon houses of so much per cent. as a drawback. We have in the rate-book the aggregate assessment and the rating assessment.

1664. How would you treat the dues in that respect?—That is a question which I could not answer decidedly. If you ask me my opinion, I should say that as it is a clear money payment, without any loss or damage, they should pay

to

to the full amount of the value of those dues. It is a distinct thing, there are no buildings to repair there.

1665. Mr. *Littleton.*] In connexion with the question which you have just answered, is not the very fact of the minerals being got from the mine a certain depreciation of the property itself?—Yes.

1666. I mean in the case of any mine from which you take ore?—I heard that question put to the witness who preceded me, and the way in which I treat that question is this. It was asked whether, in the case of metallic mines, if any given quantity of ore was taken out, it did not impoverish the mine. My reply to that is this. If the whole of the mineral wealth of that mine was developed by the levels that were sunk, every ton of ore that you took out of that mine would depreciate the value of it, because a mine is not like a coppice wood, which having been cut down grows up again; a mine is gone for ever. But it frequently happens that a mine may be worked out and abandoned, and yet in the bowels of that mine there may be hundreds of thousands of pounds, which is developed afterwards. It is not like a mine of coal, or anything else that we can get a sight of; they are bunchy mines; we get large amounts of wealth to-day, and it is gone again to-morrow.

1667. Mr. *Hussey Vivian.*] No mine probably can exist profitably beyond a depth of 300 to 350 fathoms?—Certainly not.

1668. So that, at all events, the body of the mine exists between the grass and 300 fathoms?—Yes.

1669. So that every 10 fathoms that you exhaust is a 30th part of the mine gone, is not it?—Yes.

1670. You are continually diminishing the body of the mine?—Yes; my answer is this: so long as that mine will keep itself together, we will keep that mine at work. I gather from that mine a good income, and therefore it is my object to keep that mine in full operation for the purpose of securing that income.

1671. As you are continually exhausting and diminishing the actual body of the mine, so you are not in the same position quite as a coppice wood or a farm, which continually renews itself?—Certainly not.

1672. *Chairman.*] If a mine becomes almost valueless after it gets down to 350 fathoms, every fathom that you descend practically deteriorates the value of the mine?—Yes; when the men have to descend to a depth of 355 fathoms from the surface, as in the Fowey Consols, they receive very high tributes indeed; 13 *s.*, 14 *s.*, and 15 *s.* in the pound, and that just leaves the adventurer 5 *s.*; whereas if it were taken out at an easier level, the tribute would be exceedingly small.

1673. Mr. *Bouverie.*] What is the tribute?—Men go and take a piece of ground to work; they take it upon speculation, and they say, "Whatever ore we raise there, we take 14 *s.* in the pound out of the sale of that ore;" and then they have to pay the cost of candles and gunpowder, and everything else.

1674. *Chairman.*] Supposing the mining poor to be equal to the agricultural poor, do you think that the agriculturist is so much benefited indirectly by mining, that he ought to maintain all the poor of the county?—Yes; I think the mines ought to be encouraged in every way possible. There ought to be no rates; but, on the other hand, I say, if rates are to be levied, they ought to be levied upon the lords.

Martis, 1° *die Julii*, 1856.

MEMBERS PRESENT.

Mr. Kendall.	Mr. Spooner.
Mr. Michael Williams.	Mr. Colvile.
Mr. George Cavendish.	Mr. Hume.
Mr. Child.	Mr. Littleton.
Mr. Hutchins.	Viscount Monck.
Mr. Ridley.	Colonel Pennant.
Mr. Deedes.	Mr. Henry Herbert.

NICHOLAS KENDALL, Esq., IN THE CHAIR.

Michael Williams, Esq., a Member of the Committee; Examined.

M. Williams, Esq., M. P.

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1675. *Chairman.*] YOU are one of the Members for the Western Division of the county of Cornwall?—I am.

1676. You have great knowledge of the mining districts of Cornwall?—I have had 55 years' experience since I first undertook the management of mines.

1677. No one in Cornwall has had more experience than you have had?—I suppose not, as to the period of time. Of course I must have had a great deal of experience.

1678. You have given a good deal of attention to the agricultural interests of the county of Cornwall?—I have; having a certain interest in it.

1679. Perhaps you will give the Committee your general views as to the rating of mines?—I thought I might very materially shorten my evidence if I were allowed briefly to state the notes which I have taken of my own ideas upon the subject, and after that, I shall be ready to give the best answers to any questions that may be put to me. The county of Cornwall possibly has looked very much to me for an opinion, and therefore I wish to be very particular in what I state upon the subject. I am fully acquainted with the counties of Cornwall and Devon, and all the leading interests, mining as well as agricultural; and I should observe that, from the year 1762 to the year 1789 the lords were universally rated in right of their dues, and also until 1832, when Mr. Tremayne's case was decided that by a money payment they might evade paying the poor's-rate upon the lord's dues. I am satisfied that mining operations would tend to increase the calls on the poor's-rates by bringing in an increased population, subject to heavy casualties. It was just therefore that the mines should contribute towards the rates; and without entering into the legal question whether the lord or the adventurer should be rated, I am satisfied that the dues that are received without risk, and the dues alone, should be the subject of the rate. The dues are a certain per centage, some as high as a 12th, others a 15th, and others a 24th, a proportion of the produce or of money, whichever the arrangement may be for. Rating the lord direct for his dues worked well and justly in Cornwall for upwards of 60 years, and I believe that the best and simplest course would be to put the law by enactment upon the same footing as it was previously to the evasion; that is, whether received in money or in kind, the lord should be rated on his dues. Rating the lord's dues did not, for 60 years, prevent or retard mining speculations; that is, legitimate speculations, and if by enactment all lords were compelled to pay on their dues, I am confident that it would have no prejudicial effect on legitimate mining speculations. If the mines avoided rates altogether, the rates upon the surface occupiers would, in most mining parishes, be nearly double, whilst the paupers to be maintained would, I think, be at least three-fourths from the mining population. So much was this felt to be the case, that in famine years the adventurers, feeling that the poor population should be to some extent supported

ported by the mines, contributed many thousands by subscriptions towards their temporary relief. I think that my father paid, in one year, 5,000 *l.* for his share of the loss beyond that which he bore upon the poor's-rate.

1680. Mr. *Deedes.*] He was at that time rated besides?—Yes; but he did not think it right to throw the mining population upon the surface agriculturist; I think that is rather important. The working mining population in the county of Cornwall, I think, exceeds 40,000, and it would be unjust to throw them on the occupiers of the surface. The prices of corn, cattle, and other agricultural produce are no higher in Cornwall than they are elsewhere; therefore I see no benefit from the mines to the occupiers of the surface. The statute of Queen Elizabeth, which was passed for the purpose of rating coal mines, was in 1601. The governor and company for the smelting of lead was first rated in 1762. The case of Rowles *v.* Gell, which decided the rating of lead mines to the poor, was in 1774. In St. Agnes the tin mines were first rated for the dues in the year 1789. St. Agnes was again rated for the dues of copper in the year 1789 also. The first attempt by the Duchy of Cornwall to evade the payment of the poor's-rate was in 1840. The lords were first rated in Gwennap, which was a most important parish then, in the year 1794. The first attempt to evade the payment of the dues was made by Mr. Andrew in 1844, which was resisted. The first time that the dues were rated in Illogan was in 1799, and the first attempt to resist the evasion was in 1850, in the case of Wheal Bassett, which was referred to the other day. In Redruth, the lords were first rated in 1797. Camborne was first rated in 1817. That shows the dates when the principal parishes were rated. There are but few parishes which are the principal mining parishes in Cornwall and Devon. There are about 14 mines producing a majority of the whole of the produce of Cornwall and Devon. Most of the lords, that is, the owners of the property, not the lessees, have insisted upon the poor's-rates being paid upon the dues; but some have agreed for the lords to pay it themselves, and others that their tenants shall pay it. That is a matter of private arrangement between the lord and the tenant. The Duke of Bedford, who is a very considerable landed proprietor, and has a great many mines, insists upon the tenant paying the poor's-rate for him; but he insists upon a rate upon the dues. Mr. Bassett, who is possibly the next in importance, insists upon all his tenants, except in one instance, paying the poor's-rate on the dues; and most of the landed interest think that the dues ought to be rated; some think that the lords ought to be rated as the occupier, and others that the tenant ought to be rated as the occupier. I am decidedly of opinion that the lord ought to be rated in right of his dues as the occupier.

1681. *Chairman.*] You would make the dues the basis of rating, and you would rate the lords?—I would.

1682. And you would make the lords the occupiers, as they are now the occupiers when they reserve in kind?—I would, because they run no risk; and theirs is the true and only profit of the concern; all the other is uncertainty, like a lottery ticket.

1683. If you rate the lord in all fresh leases, the adventurers would be, according to the common acceptation of the law, the occupiers, and if they were to be rated in any new lease, do you think that that would at all interfere with the legitimate speculation in the county of Cornwall?—No, I do not think that it would interfere with any speculation in the county of Cornwall to such an extent as to prevent persons from taking leases; but I do not think that that is an equitable way, because I think there is such a spirit of speculation in Cornwall that a miner may be induced to make unfair terms, and I think that it would be imposing an unfair term to make him pay the poor's-rate for the lord's dues, because the lord receives that profit without any risk; and I would merely add that my reasons for thinking so are these, that in many instances large dues are paid to the lord when the mine is either losing, or at any rate, for years not giving any remuneration to the adventurers; and therefore I think it would be unfair and unjust to further tax his tenants while the lord himself is receiving his rent or dues clear.

1684. Do you not think that the effect will be, that if the lord saddles himself with the poor's-rates, he will expect higher dues?—I think not, because according to my experience I do not perceive any alteration in the dues on that account.

1685. Do you not know cases where, if the law were to say that the lord is to pay the rates, the lord would obtain less royalties in consequence of paying the rates?—

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rates?—I only know that, in cases during the existing leases, in order to take advantage of this evasion, the lord and the adventurers have joined together to evade the rates, and to divide the profits between them.

1686. Will you explain what you mean by dividing the profits?—I wish to illustrate that by stating, that having agreed to pay a 15th, they have agreed afterwards to pay a 16th or a 17th, or something of that kind instead; so that the lord received equally as he did before, perhaps a little more, and the adventurers did not pay any poor's-rate upon the dues.

1687. There is no man so practical in the county of Cornwall as yourself; I should like to have your opinion upon this point: suppose the law made it compulsory on mines to pay poor's-rates (we will not say whether by the lords or by the adventurers), on whom would the rate eventually fall?—Upon the lord.

1688. Why would it fall upon the lord?—Because I think the adventurers are not, generally speaking, provident in making their bargains, and therefore the lord, if he obliges his tenant to pay it, would pay that in addition, which, possibly, he had not looked forward to paying; and I will illustrate that by an example. In several of the mines which I know, in some of which I am interested, since the evasion has taken place we have neither paid higher dues nor lower dues, but we have paid the same royalty; and had the poor's-rate been paid at all, it would have been paid out of the royalty; therefore it would be the lord that would be relieved. But I would take this opportunity to add one thing. It is quite clear that the Legislature would not interfere with any private arrangement between the landlord and his tenants, and of course it would be always in the power of the landlord and the tenant to make such private agreement and arrangement as they might think proper.

1689. Do you believe that any single lease, or one lease in ten, would be drawn, if an Act of Parliament passes, rating mines to the poor, in which there will not be a clause binding the adventurer to pay all the poor's-rates?—It is only recently that evasion has become general, and of course I should think that it was very likely to be very generally adopted.

1690. You say that the Legislature must not interfere with any private arrangement between the lessor and the lessee as to the payment of the rates; do you think that one lease in ten would be granted without a reservation being made in favour of the lessor, that the poor-rates should be placed upon the lessee?—I think I answered that question before; but I will add to my former answer, that it appears that men being very much prone to their own interests, would consider if they saw that their neighbour was evading the rate, and throwing it upon his tenants, that they would do the same.

1691. Do you believe that one lease out of ten would be granted without a reservation being made on the part of the grantor, that all poor's-rates should be paid by the grantees; you volunteer a statement that the law must not interfere between any private arrangement?—I have given an answer in two ways to that question; I think that when the thing has become general, a person would say, I shall not sett my mines upon different terms to my neighbours. But that does not alter my view as to the question of who ought to pay the poor's-rate; and for this reason, you must recollect, notwithstanding what has been said, that in almost all the mining parishes in Cornwall, if the dues were rated, it would amount upon the average to very nearly one-half of the rates. If the dues do not contribute to the poor's-rate, the rate upon the agriculturist would be doubled. I will take the parish of Gwennap, which I pick out as the very heaviest one. In Gwennap I should suppose the poor's-rate at this moment is equal to 8 *s.* in the pound upon the whole value of the land; before the rate was evaded it was about 3 *s.* 6 *d.* in the pound upon the land. Then in the parish of St. Agnes, which is an adjoining parish, I have seen the time when the whole rental of the land would not pay the poor's-rate, and it has been thrown upon the hundred to contribute towards it.

1692. Am I to understand that the practical issue of an Act of Parliament enforcing the payment of rates to the poor from mines will be, that the rating of mines to the poor will fall on the adventurers?—Of course it is within the power of landlord and tenant to make an arrangement to give it that effect.

1693. I want to know what will be the practical issue of it, according to your knowledge?—I have never had experience of that; I have had experience when every lord in the county of Cornwall paid the poor's-rates upon his dues, and I have

have lived to see every lord either shuffling off the poor-rate altogether, or throwing it upon his tenants, the adventurers. As to what extent men's views may alter, I cannot go into that, only I think the probabilities are, that man being prone to his own interest, would save himself the poor's-rates, and throw them upon his tenants, where he could do so.

1694. You would not have the Legislature interfere, and, as the lord will always have the power of doing it, is it your opinion that he will do it?—The Legislature was never known to interfere with private interests in England, I think, and if the lord and the adventurers are both exonerated, but particularly if the lord's dues are exonerated from the payment to the poor, the rate would amount to an enormous sum. I have not got it out from the union books, not knowing that I was going to be examined, but it is something very large; I think it was stated that the mining population was considerably more than the agricultural population, the agricultural being two-fifths, and the mining three-fifths; the consequence would be that the two-fifths would have to pay the poor's-rate upon the five-fifths. Now I think that that would not be just; I think it would be most unjust; and also it might be said that the more you relieved mining the more you would induce speculation in Cornwall, and the more the country would be benefited; but then it would be benefited to the extent and to the prejudice of a class of people that can fairly be protected, that is, the agriculturists of that district; for I am prepared to prove that they do not get any increased value or any increased rents. I have estates myself close adjoining mining parishes, and also in St. Keverne, which is at a distance, and I do not find that I get better rents for the estates which are situated close to mines than from those which are in distant parishes.

1695. You fancy that if three-fifths of the population of Cornwall consists of mining population, if every burden were taken off from the mining interest, instead of the three-fifths, you would have the mining population in a larger ratio than you have now?—I did not say so; I said that possibly it might be so.

1696. You think so?—The natural consequence would be, if you give an increase to mining speculation, that you would deteriorate agriculture to some extent, if you throw the burdens upon one unfairly upon the other.

1697. You do not fancy that mining as an operation brings such benefits into the immediate neighbourhood as to make up for the loss that the agriculturists sustain in having their poor-rates increased by the poor that would arise out of those mining operations?—It brings an improvement in a different way from that of the agriculturist; it increases the value of houses in the market towns in the neighbourhood, which do not pay a rate upon the agriculturist; it also increases the trade of the merchants and people otherwise connected with the mines. Where there is a speculation to the extent of a million sterling a year, it must leave an immense profit, although the agriculturist paying the burdens for those mines may not be the party deriving the benefit, and strictly that is the case.

1698. You do not think that they are the parties who derive the benefit?—Certainly not.

1699. And therefore they are unfairly burdened now?—Yes; and it will be so, as the lords evade the payment of the poor's-rate.

1700. What would you do with regard to existing leases where there has been an evasion?—Where the evasion has taken place, except in one instance, namely, Wheal Bassett, the landlord and the tenant have joined together to evade the rate; and where that is the case, I think the lord ought to suffer, and to pay it all, because he joined a party in evading that which was unjust; but it has been generally thought in Cornwall, and I believe by almost every one, that in such cases, if there was a rating to mines, that rate should be divided between the lord and the adventurer. That is the general opinion of almost all respectable people in Cornwall, but I do not think so myself, because I should punish the man who had the power to prevent the doing of wrong.

1701. You think that the whole of the burden should be thrown upon the grantor, inasmuch as he was the party that evaded it?—Yes, of course, but that is not the general opinion.

1702. You say that the duchy began to avoid paying the poor-rates in 1840; but they did not begin it; other parties began to have money leases before the duchy?—The duchy sold the surface of their estate when the dues on the mines were paying, and the owner of the dues paid the poor's-rate, and therefore they had

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had an increased value for their property. In the year 1840, they drew their leases to make it a money payment, by which means they threw the whole of the burden of the manor of Calstock upon the agriculturist, which I think was unfair.

1703. What was the date of that sale of property in the manor of Calstock?—1798.

1704. At that time the question of money payments was not at all under consideration?—They did not know anything at all about it. Lord Clifford is the largest owner of dues in the parish of Gwennap, and he has not an inch of surface in the whole parish, that I know of.

1705. Mr. *Hutchins*.] I understood it to be your opinion, that in all cases, if a rate should be levied at all in Cornwall, the lord should be the person who should pay the rate?—Yes, unless he chooses to make a private arrangement with his tenants.

1706. You stated that, in Cornwall, the prices of agricultural produce are no higher than anywhere else; but with regard to the lands under which the mines are worked, are they not of such a quality that, provided the mines had not been there at all, so as to give a spur to agricultural industry, and to give a good market to the immediate neighbourhood of those mines, they would not have been cultivated at all?—That would depend upon the population, whether they required land. It so happens that almost all the principal mines in Cornwall are under poor lands, and, comparatively speaking, there is a very small quantity of land destroyed by the mines.

1707. Would that poor land have been brought into cultivation at all without the existence of the mines?—It cannot be brought into cultivation where there are mines under it.

1708. Are there lands in the immediate neighbourhood which are very poor?—Yes; there are commons in the immediate neighbourhood; and for the sake of convenience, the poor cottager would build a cottage and cultivate a garden so as to be near his work; but when those mines cease, which I have seen in St. Agnes, and one or two other places, those cottages fall into decay, and are no longer useful. I think it was given in evidence a few days ago, that the Cornish people are a migrating people, and must go where their avocations call them; but I think there are no large tracts of land particularly cultivated in the mining districts.

1709. You stated truly that the general Act for rating was in the year 1601, and in that Act of Parliament coal mines only were rated; have you paid any attention to the quantities of coal produced, and the quantities of material produced by other mines at that period?—I know very little about coals, except, I think, I pay for 200,000 tons a year. I have coal mines near Swansea, but I do not pay any attention to them.

1710. Do you know that in 1601 there was less coal possibly produced, or brought to the surface, than there was of lead?—I cannot give you any information that would be worth having upon matters of coal, because I live in Cornwall, and that being a primitive country, we have no coals there, nor in Devonshire, except a little in the north.

1711. I suppose you know that the reason specifically given why coal mines were specified, was that there was a much larger quantity of coal produced than lead?—I can give you no reason upon the subject; I have not paid the least attention to the subject, except to the extent that I have to search how I can best get my own supply in the cheapest manner, and beyond that I have given no attention to the statistics of collieries at all.

1712. You stated that lead was rated in 1762, that tin was first rated in 1789, and copper also in 1789; are you aware whether the iron mines in the county of Cornwall have ever been rated at all?—I do not know; we had no iron mines till recently, and I do not know whether the lords made it a money payment or reserved a portion in kind.

1713. You stated that there were 14 mines, producing a majority of the copper of the counties of Cornwall and Devon?—Yes.

1714. Are those 14 mines all of them successful?—The Committee are aware that the success of the mines, and particularly the deep mines, producing very large quantities of copper, very much depends upon the price of the metals. We know that the price is very fluctuating. I stated that there were 14 mines, but perhaps there are not more than 11, which I may state to the Committee; Wheal Bassett

Bassett and Wheal Buller, are both very profitable; Carn Brea has been a very profitable mine, and is so still; Devon Great Consols is a very profitable mine; Kingston Downs is not very profitable, but it is, to a certain extent, profitable; North Bassett is a very profitable mine; Phœnix is a very profitable mine; South Wheal Frances is a very profitable mine: The United Mines is not a very profitable mine, but it has very large sales; West Bassett is a very profitable mine, and West Caradon is a very profitable mine. Those are the principal profitable mines, and I think they produce the majority of the copper in the county of Cornwall.

1715. In your opinion all those mines which produce that ore are profitable mines; can you give the Committee any idea how many unsuccessful mines there are producing very little ore?—I should think more than I know the names of even. Perhaps there may be 100 unprofitable mines to those 11 profitable mines. I should not think that one-tenth of the number of all the mines in Cornwall are profitable.

1716. You stated that the lord's profit was the only true and certain profit; will you explain to the Committee how you arrive at that conclusion?—In coal mines you have some data to go upon; they are so stratified by layers, that by knowing the geology of a coal country you can ascertain very nearly how much coal there is in that district; it is not so with copper lodes, because Cornwall, being a primitive country, we have never found the end to the vein, either going east or proceeding west, for almost all the veins in Cornwall go easterly and westerly; and we have found, up to this period, that as we went down, so there was not an end to the copper or the tin, and sometimes they increased in wealth, but at any rate they continued. We have gone on from a few fathoms deep, when the mines were worked formerly by windlass, and then by wheams, and then by atmospheric engines, and then afterwards by the most improved engines; and by the improvements in machinery we have kept pace up to this time with the depth of the mines. We found at last that we followed the mines so deep, that we were obliged to erect a machine to convey the people up and down from the mines, and we have what we call mine-engines, where the mines have been followed to the extent of nearly 2,000 feet from the surface, because the strength of man would not be able to go down those mines and come up again, and do any work.

1717. Suppose a lot of adventurers take from a lord a piece of ground for mining, they begin on the ground, and they find perhaps no ore whatever; is not it very possible that they might injure some of the soil belonging to the lord, and the lord might reap no benefit whatever from it; that, in fact, he might be perhaps as much injured, though not in the same proportion, as the adventurers who had laid out their money in digging for the mine?—That is a possible case; he might be injured, but the principal mines are generally found in land worth very little or nothing, and the injury done in that case, before you discover whether a good mine is there or not, is very small.

1718. You stated that coal mines were certain, and that other mines were precarious; do not you know that there are such things as faults and dykes in coal mines?—Yes; but those faults and dykes are generally understood, as far as I have heard, in South Wales.

1719. Referring to the northern counties; do you know a mine called Monkwearmouth, in the neighbourhood of Sunderland?—No.

1720. You do not know that they had to encounter the most immense difficulties, and to lay out such a sum of money there, before they got the coal, that they made it utterly impossible at any time to make the mine a profitable one?—I do not know that.

1721. You stated that if the law compelled the payment of poor-rates, it would eventually fall upon the lord. Suppose there was an existing lease, in which the lord had actually stipulated that the poor-rate should be paid by the tenant, it would then be competent for the Poor Law Commissioners, if the tenant refused to pay the rate, to go and distrain upon the property, and seize sufficient property to pay the rate?—Yes.

1722. In that case, how would the poor-rate fall on the lord?—Because the lessees would naturally recover from the lord; they would have the power of retaining the dues to meet it.

1723. How could the lessee recover from the lord, if the lord under his agreement had actually stipulated that the lessee should pay the poor rate?—Then it

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would be equitable that the lessee should pay it, if he makes a bargain on his own wrong.

1724. Therefore, if the lord had made that bargain with the adventurer, the adventurer would pay the rate, and not the lord?—I observed, just now, that, although I was of opinion that the lord's dues should be rated, and that the lord only should be rated in right of his dues, yet, notwithstanding I was of that opinion, I am quite aware it was open for the landlord and his tenants to make such private agreements as they might think proper. I think that would not at all alter the answer which I gave upon the question of the rating of the dues.

1725. Were you not, some years ago, one of a deputation from Cornwall, to get the debentures allowed on timber in mines?—Yes.

1726. Can you state exactly the duty that was then levied upon timber, and what was the reduction obtained at that time?—I think it was 7 *d.* a foot, as well as I recollect; that was for timber of certain dimensions, under 10 inches, and exclusively used and consumed in mines. It was then believed that it could not be used for any other purpose.

1727. Do you recollect the reduction you obtained?—Sevenpence a foot.

1728. On what plea did you go in order to get that reduction?—Because the price of copper was very low; it was about 40 per cent. less than it is at present, and then it was proved that the average of mines in Cornwall were working at a loss; and I should have added just now, that the mines would feel very much more the fluctuations of the prices of copper and tin than they would any poor's rate that might be imposed.

1729. There is now a duty of 7 *s.* 6 *d.* a load upon timber; do you not think that a heavy charge upon mines?—Not a heavier charge than any other commodity; of course to that extent it presses upon the mines, but when you look at the amount paid for timber, it may amount to 3,000 *l.* a year upon the whole of the county; I should not think more.

1730. What do you consider to be the effect upon mines of fluctuations in the standard?—There was a fluctuation this week of 20 *l.* a ton; I conceive that the profits of the mines will be lessened to the extent of almost all that 20 *l.*; and there will be less money circulated in the neighbourhood, and of course less profit, and less benefits to the neighbourhood.

1731. And the continuation of such a fluctuation as that might possibly have the effect of almost stopping deep mines?—The effect of that, if it were to continue, as I have seen it do many times, would be that the only relief that the proprietors of the mines could have, would be to discharge their work-people to a very great extent, and when those work-people were discharged, which is frequently the case, before they could find other employment, they would cause an increased burden upon the poor's rate, which the mining parishes have very much to complain of.

1732. Even if they do discharge their work-people, there are still heavy expenses going on, such as for pumping, and certain other charges upon the mine, which would operate more heavily upon the price of copper, inasmuch, as less copper would be produced; is that so?—No; because about two-fifths of all the copper made in England would come from abroad, from Chili, Peru, and South Australia.

1733. Suppose your mine was a deep mine, and it was producing a great quantity of water, you would be obliged to keep the pumps going in order to keep the mine dry, or else the mine would fill up, and you could not get into it again?—Yes; great losses are made, whilst that is done with the hope of getting a better price at some future time; and then if the poor rates were not paid by the lord, I should say it would be very unjust when the adventurers were losing, to have their burdens increased to the benefit of the lord.

1734. You give that opinion because you think that mining is very costly and very uncertain?—Yes.

1735. After a long series of years, and your firm having had more to do with mining than any other persons in the county of Cornwall, do you not think that, in mining itself, your accounts would show a very serious loss?—No, I do not think they would. Perhaps we have been more fortunate than others.

1736. Would not that be the case in most of your mines?—The last seven or eight years the price of copper and tin has been high, and mining has been a remunerative speculation to all persons prudently speculative in Cornwall. But there is one hardship bearing upon that point that you must recollect; mines

mines are fluctuating; they very often stop, and the population is thrown upon the parishes; and, according to the late Act, if they have been there five years, and working, they are not removable; the burden of them must still remain after the mines have discontinued working.

1737. Does not it almost invariably happen, in the county of Cornwall, that when one mine stops another commences; and is not the population of Cornwall a shifting population; and is not it more than possible, is not it very probable indeed, that the population of that mine which had so stopped would be shifted to another mine which was in full activity?—Not so, the widows and children. In the parish of Gwennap, I think, there are nearly 500 widows and children of miners, and if all the mines were to stop, and the population shifted, the widows and children could not be shifted. Now it is quite clear that no population in England would remain where they could not work. They would naturally emigrate, so as to get better wages than the parish would pay; but still the widows and children, and the maimed, would remain as a fixture upon those parishes, and would remain as a charge upon the surface agriculturist of that district; and that is the case now in many instances that I could name.

1738. I believe you are very largely connected with smelting at Swansea?—Yes.

1739. If it would be right to rate the ore of a mine, can you give the Committee any reason why the smelter should not be rated upon the ore that he raises and dresses?—You might as well ask why goods going into a shop and delivered out should not be rated; we put the ore into the furnaces, and deliver out the copper just the same as a tailor's goods are delivered into a shop and delivered out; but all our cottages and works are rated very high, in the same way as every agriculturist's land in the neighbourhood.

1740. Therefore, provided the Legislature thought fit to rate either the lord or the adventurer in Cornwall, it would not be equitable, on the same principle, to rate the smelter at Swansea or the iron makers in Wales, or other parts of the country; the cases are not parallel. I understand you to give that as your answer?—The question that you put was, why should not the furnaces in copper-works be rated to the poor? I say the furnaces are rated; but then you say, "Why should not the ores going into them be rated?" I say they go into that furnace the same as goods go into a tailor's shop and come out again. If there was a law passed, saying that the stock of all trades should be rated, then, of course, ore would not escape more than any other commodity.

1741. You stated that you had heard that, in different parts of the country, the rates were not lower in parts near mines than in parts removed from mines?—Yes, I stated that.

1742. What was the poor rates in the parish of St. Michael Carhayes?—I do not know; the whole parish belongs to me. I am quite sure that it cannot be high, for this reason, that there are only just sufficient labourers in the parish to cultivate the land, and I am very happy to say that there are no mines there.

1743. What are they in the adjoining parishes of Gorran and Mevagissy?—I know, because I heard it stated here; I do not know it otherwise. There are no mines in the parish of Gorran.

1744. The rates are not high?—They are low.

1745. Those are not mining parishes?—They are not mining parishes.

1746. Do you know that in the agricultural town of Tregony the rates are as much as 12 *s.* in the pound?—I know that they are not.

1747. Are they very high?—I do not think they are very high; I am sure it is not the case. Formerly they were very high, when Tregony was a borough town, and depended entirely upon the uncertain mode of living from the patron; but that is not the case now.

1748. Do you know that they are very heavy in the town of Grampound?—I do not know that they are.

1749. Are they not very heavy in the parishes of Tregony and Grampound?—No, not in Tregony.

1750. In the adjoining parishes they are low; Grampound?—Grampound and Tregony were borough towns, but they are now small villages, with a poor population; and the population of those places work in the adjoining parishes, and of course being resident in one parish, where they have congregated, and working in other parishes, where they will not allow them to have cottages, they evade the rates in the same way.

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1751. You stated that the poor-rates in Gwennap at this time were equal to 8*s.* in the pound; is not the property in Gwennap and Calstock, as well as St. Agnes, assessed at a very low value?—I am perfectly satisfied that Gwennap is not, but I cannot speak with regard to Calstock; although I have so much property there, I have not been there but once for 40 years.

1752. You do not know the valuation?—No.

1753. Is not the average rate in the mining parishes below the average rate in other parishes in Cornwall?—I do not believe it is; I believe that the rate in Gwennap is higher than in any other parish. I do not know how it is in Calstock, not having made any inquiries; I know that it is very heavy.

1754. You do not know that; you have not paid attention to that subject, and are not prepared to answer with respect to it?—Not with regard to Calstock.

1755. Is not the average rate of the whole of the mining parishes below the rate in other parishes in Cornwall?—The rate in Gwennap is higher than in any other parish.

1756. Is the average rate in mining parishes below the average rate in other parishes in the county of Cornwall?—No, I am sure it is not; the average rate in the principal mining parishes would be, one half paid by the agriculturist, and the other half by the lord, in case the rates were not evaded; I know that, because I have gone into it.

1757. Is not the rating of the county of Cornwall below the average rate of all England?—I suppose so; because people have had plenty of occupation.

1758. And that occupation has been caused by the mines?—That occupation has been caused in the last seven or eight years by the mines, and because the value of metals has very materially increased, and there has been an increased demand; and that drawing a large population together, when any fluctuation takes place or when foreign copper comes into this country more abundantly (and it is increasing very fast), would throw a very large additional burden upon the surface agriculturist.

1759. On the same principle, if the province of Tambooth, or any other part of Russia, was to throw into England an enormous quantity of wheat, would not the price of wheat come down; and if the same burdens were put upon agricultural parishes, would not the same argument apply?—No, I think not, in this way. You have a county with a certain population in it, and the poor mining population of that parish would be about three-fifths, and the poor surface agriculturist population would be about two-fifths. In Russia, I dare say every one would contribute alike; but here if the rates were wholly evaded, you would place the whole of the poor upon two-fifths of the property.

1760. You state that at present the prosperity of the mines is reducing the rates in Cornwall, and you also state that provided anything was to occur, such as the importation of foreign copper, that reduced the price of copper, then the rates would be increased in consequence of the poor being thrown out of employment, or earning less wages; would not such an operation in wheat have a similar effect all over England; supposing that in consequence of a large importation wheat was to fall from 60 *s.* to 40 *s.*, or lower, would not that create poverty and increase the rates; and has it not always increased the rates all over England?—No, I do not think so; because it has been found in experience that since the duty has been taken off corn we have not had a corresponding reduction in the price of corn.

1761. Has it not been invariably found that when the price of wheat was very low, the poor-rates were higher, and the distress in the agricultural districts was greater than when the price of wheat was high; take the year 1839, for instance?—Not dealing in corn, and not having my attention particularly called to dates, and not being prepared to answer that question, I would rather confine my observations to the last seven years, and if you look at the last seven years, I think you will find that the operation of the importation of corn has not been to reduce the price, nor to increase the poor-rates.

1762. Are not the rates throughout the mining districts of Penzance, including St. Just, St. Austel, and Liskeard, very low?—I have known the rates of St. Just 11 *s.* in the pound. The price of tin being so very high, has occasioned employment for all; and, as I stated before, what has occasioned distress in the mining parishes is the fluctuations in the price of metal, and nothing else; it is not so affected by agricultural produce. I will now take the case of St. Just; let

let the price of tin go down as I have seen it rule for 10 years consecutively, and you would see the poor's-rate in that parish again 10*s.* in the pound, perhaps more; and that is what I complain of, that the landowner would receive his rates upon his dues, creating a poor population; and when those fluctuations took place, the poor would be left to be maintained by the two-fifths.

1763. You spoke about Calstock; are you not aware that a great portion of the labourers in Devon Consols reside in Calstock, and that that is the reason why the poor-rates are so high?—I have been told so; it is in evidence that that is so.

1764. It is in evidence that the Duke of Bedford objects to their building cottages at Calstock?—Yes, which proves the necessity of what I said, that the lord, in right of his dues, should contribute towards the poor, and not throw it upon his neighbourhood; that is just the strongest case that could be made.

1765. Do you know any other case of that kind in the county of Cornwall, in which the lord will not allow any buildings and cottages to be erected on his own property?—I should prefer not singling out individuals, and making it invidious that I had reflected upon any one. I believe, from choice, many landlords would not like to have cottages built upon their land, but I think that they are generally very liberal in Cornwall in that respect.

1766. Would not union-rating relieve the burden upon the parishes, and produce an average low rate?—I think, myself, that the mines ought to be rated to the whole union upon an average, and not to a single parish; it ought to be spread over a larger area; I am quite certain that it would be more equitable. I wish to call the attention of the Committee to the very serious effect which has been produced by the law, which declares, that after five years' residence people cannot be removed. The widows and children are still left and perpetuated to their parish. I knew a case in one parish where a mine ceased to work, where the whole of that population were thrown upon one parish. There was no other mine then in the parish, and the value of the land was nearly the whole value, for a period, till the miners emigrated.

1767. That would apply, not only to a mining population, but to every class of manufacturing population. Suppose a large manufactory of cotton, or any other manufactory, were to be established in a neighbourhood, and bring a large population about it, and from some means or other that manufactory were to stop, the same clause in the Poor Law Act would force that parish to support the widows and children left behind, although the parish reaped no benefit?—Not so, because there are other cotton manufactories in the neighbourhood, where they can go to work, if one manufactory fails.

1768. Cannot you fancy a case where there is only one large manufactory in one parish, and would not such a case as that be equally the same as the case which you put with respect to mines?—I do not know.

1769. Does it always happen that you have only one mine in the same parish?—No; perhaps the case which I have cited is a solitary instance.

1770. I asked you if the average rate in mining parishes was below the average rate in other parishes in Cornwall, and you stated that you did not know, but that you knew it was not so in Gwennap. Are not the parishes of Gwennap and St. Agnes exceptions?—No. I will take Illogan. Half the rates there would be raised from the lord's dues, and half from the agriculturist. I will take Camborne; it is just the same there; about one-half of the rates would be raised from the lord's dues, and half from the agriculturist; that is, provided the lords did not evade the rates.

1771. In the parishes of Gwennap and St. Agnes is not it true that the land is very poor, and perhaps poorer than in any other parishes?—In St. Agnes, not in Gwennap.

1772. How is it in Illogan?—There is a great deal of good land, and a great deal of poor land there; it is about half poor and half rich.

1773. Are the rates decreasing in those parishes?—It is of material consequence to look at the periods. For the last seven years the price of copper and tin has been very high; and in those parishes where they produce largely, which is the case in the one to which you allude, of course there is employment for all, and the rates, I should think, would be less there than they have been. There is no doubt of it. But that would depend entirely upon the value of metals.

1774. Are there not distinct sources of relief granted to miners that do not exist

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exist amongst the agricultural population, such as the Doctor and Club fund. Are they not aids to the rates?—There is some relief; about 30*s.* a month is granted; but then out of a mine employing possibly 500 or 600 people, I should think the club would not amount to more than 20*l.*; something very small; it ought to be more.

1775. It relieves the parish to that extent?—Yes, to that extent.

1776. In your opinion, is mining of so hazardous and speculative a character, that it ought to have every possible encouragement held out to it?—I think that it should have every fair encouragement, but its neighbours should not be taxed to promote speculation in the mine.

1777. Mr. *Deedes.*] I think you stated, at the beginning of your evidence, that for about 60 years the method of rating the lord worked well?—Yes.

1778. Will you be good enough to state in what way that was effected?—The overseers applied to the counting-house, that is, the place where the accounts were kept, for an account of the dues which the adventurer had paid to the lord for the preceding year, and upon that they struck off, I think, a quarter, 5*s.* in the pound, and rated three-fourths of the whole to the poor, that is, three-fourths, as compared to the full value.

1779. That representing net profit?—That representing net profit, that is, the lord paid it, and in no instance am I aware of the adventurers having paid it.

1780. I think I understood you to draw a line distinctly between the question of the adventurer paying anything and the lord paying in this manner?—Yes.

1781. And you see no mode by which the adventurer, having a beneficial interest in the lease, should be fairly rated to his proportion of the property?—Certainly not.

1782. Does that arise entirely, in your opinion, from the uncertainty of the profit?—Quite so, because, generally speaking, a man has a great many shares in mines, and therefore he has to pay the losses upon certain mines, as well as to receive the profit upon others. Being a perfectly speculative concern, the same as trade might be, I conceive that he ought not to be rated, but that the lord ought to be rated, because whatever the produce may be, the lord gets his proportion without the least risk; for it is very possible, as I observed before, that you may go on, and a mine may produce very, very largely, and you may not divide any profits for several years. I have been concerned in a very large mine, in which, for the last seven years, we never divided 6*d.* profit, and yet at the same time we produced very large quantities of tin and copper.

1783. May not the condition of an adventurer, who is so engaged in different speculations such as you have just alluded to, be considered to be very much the position of a man who occupies, under different landlords, perhaps in different counties, large tracts of land, some producing profit, some of which are attended with a loss, but still he is liable to be rated upon the whole?—I suppose he is rated to all, because it is considered that all farms are worth something, and that the occupier does not intend to pay more than a fair rent for the occupation of that farm; and presuming that to be the case, he would be rateable at the rent that he pays, and not upon his loss or his profit, because that would be his stock in trade; and I think that the law would have nothing to do with the providence or improvidence of the occupier, but it would simply look at the value of the rent; and so upon the rent of a mine, the landlord ought to be rated in right of his rents.

1784. In wishing to establish this rating of the dues of the lord, would there be any difficulty, in your opinion, in reverting by legislative means to that state of things which existed for a period of 60 years?—I am afraid that there would be, for this reason, because we are told by the law officers, I believe, that they would not allow such an Act to pass; that they would only consent to a Bill by which the occupier should be the person rated.

1785. You assume the receiver of the dues, that is, the lord, to be the occupier?—That is the equity of the thing, I am quite sure, in practice; but I would observe another thing. Cornwall and Devonshire are unlike any other counties in the kingdom, because our mines are very deep, and it is a peculiar mode of working. As I said just now, it is not like a coal mine, because to a certain extent you know that there is a coal basin and a seam of that coal. It may be interrupted, and there may be other expenses, but still you have more certainty; but in Cornwall our miners are a peculiar set of people, and the mine is peculiar in its employment and working.

1786. I take

1786. I take your opinion as one of great value, that it is only fair that those who derive the dues, as the lords, should be rated, and if they are not, it inflicts to a certain extent a hardship upon other property?—Yes.

1787. And you say that the rating of the lord to those dues for a certain period worked well?—Yes, up to the year 1832.

1788. Can you state any mode by which that principle of yours is to be carried out?—If any law could be established, so as to conform the mode of rating and the payment to what it was before Mr. Tremayne discovered how to evade the rate, that would be the only method that I could point out in which it could be done.

1789. It seems to me that there is something fatal to almost any law, because you reserve the right between the landlord and the tenant of making any private agreement that they please by which the law may in fact be evaded?—Yes, I felt the difficulty when I was speaking; but the laws of England are such, that no Bill would pass that would interdict or prevent private arrangements between landlord and tenant; but, notwithstanding the tenant may be materially in the power of the lord, in the speculative spirit of the miners, still it does not alter the equity of the case, and I am perfectly satisfied of that, as I said before; but I do not see how it is to be remedied.

1790. The probable effect of any such law, with regard to private arrangements being made, would be that different courses would be adopted by different persons?—Yes.

1791. Some might make one arrangement and some another?—Yes, that is the case now.

1792. You stated that the widows and children, even though the mining population shifts to other parts, are left a burden upon the parish?—Yes.

1793. Are women much employed in mines?—On the surface; never under ground; not a single person.

1794. At what age can children be employed?—I think about 10 or 11.

1795. Is not the result in practice, that when fresh mines are opened in other places, the widows and children who are capable of work move to get work at those places?—They do partially, not wholly.

1796. You stated that in your opinion union rating would be more equitable?—I think it would.

1797. Let us take five parishes in a union?—We have 60,000 inhabitants in the union in which Gwennap is situated, and I think there are three mining parishes and five agricultural parishes. Those agricultural parishes have no mines in them; but notwithstanding that, the miners themselves build cottages in the adjoining parishes very often; therefore I think, by making the area larger, there would be a more equitable rating than if it was confined to one parish.

1798. Where cottages are built in that sort of way, does not the owner of the soil get a higher rent?—During the time that the mines are flourishing in that district perhaps it is so, but afterwards those cottages very often fall into ruin, and are not letable at all. I will take a case in point, the case of Tresavean, one of the richest mines in Cornwall. The cottages there were very valuable when the mine was in full operation, but immediately the mine ceased to be of great importance, those cottages fell into decay and disuse.

1799. But those cottages are removable, and the land remains of its former value, does it not?—No, I think not; and besides this spot, where the cottages were taken from, would not be of so very great an area as to affect the value of the land around it.

1800. Suppose a union of five parishes, three of which are mining, and two are agricultural; and supposing you had purchased the two agricultural parishes, which are liable to no high rates, on account of there being no mining operations, would it be an equitable arrangement, in your judgment, that you should be called upon to pay for the increased charge upon those three parishes that were mining parishes?—Perhaps it might be considered a burden upon the agricultural parish that they should maintain the whole of the neighbouring parish; it may be considered inequitable; but still, looking at a population scattered over a union, and some of them residing in those parishes where there are no mines, I think it would be more equitable if the area was greater. There would be apparently an injustice in increasing the rate of one parish to assist the mining population of the other. Certainly there is that to be taken into account,

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but perhaps even if the unions altogether of a county were more consolidated, it might be more equitable towards all, because the capital that is employed in mining if there is any benefit (and I have described how it would arise) is distributed beyond that parish, and out of that parish, and is not confined to that parish.

1801. Mr. *Ridley.*] When the rates were paid on the lord's dues reserved in kind, on whom, in your opinion, at that time did the rate eventually fall?—It fell upon the lord before 1832.

1802. Are you able to give any opinion whether the lord did or did not at that time reserve a higher due on account of having to pay the rates?—No, certainly not; the rates were considered as part of the charge as much as the cleansing the ore, or the expense of bringing it to sale. As a proof of that, I may state that Mr. Tremayne, who was a very just and honourable man, declared after he had succeeded on his trial, "I wish I had never tried it;" and he lamented it to the time of his death; because, he said, "I fear that it will be the means of creating great injustice in the county of Cornwall." Those were his declarations, and there are men in this room who heard him make that statement.

1803. Viscount *Monck.*] What injustice did he refer to?—The injustice of throwing the burden that he ought to pay upon his tenants, who he was well aware ought not to have paid it.

1804. Upon the grantees?—Yes.

1805. Mr. *Spooner.*] You stated that at one time when the rates upon the dues were conveniently raised, they generally assessed them at three-fourths of the net value?—Yes; I think it was three-fourths of the net value.

1806. Can you state whether the other property in the parish was rated in the same proportion to the net value?—It was stated that it was rated to the full value; but I think the practical result was that they were rated pretty much the same; I think that was the real result.

1807. You stated that when mines became unprofitable, cottages which have been built at the time of the prosperity of the mines, afterwards fall into decay; if they so fall into decay, do they continue to be rated?—No.

1808. Then they were only rated when they produced a profit to the owner?—Yes, of course.

1809. Mr. *Child.*] Those cottages fall into decay in consequence of not being occupied?—Yes.

1810. They had previously been occupied by the mining population?—Yes.

1811. The mining population went away?—No, that does not follow; because the widows and children must go to the union house if they could not be maintained out of the house, and they lived in poorer cottages, and many of the better cottages fell into decay.

1812. Do you find that the rent of land 10 miles from a mining population is higher or lower than the rent of land adjacent to a mining population, the qualities being equal?—If it is for agricultural purposes it would be equal. Where it is a matter of convenience for the assistance of the workpeople, for that convenience they pay; and it would be higher while the mine continued in a state of prosperity.

1813. Does not the rent of land depend very much upon the value of the produce?—No; corn and cattle would be dearer.

1814. You mean to say that where there is little demand for produce, the rent is equal to the rent where there is a great demand for produce?—I think there are markets as near to the mining population as there are distant from the population, and I think that the price of corn would be according to the market value of those neighbouring towns.

1815. Cornwall is not a corn-growing country, is it?—To a certain extent.

1816. The tenants do not depend upon corn for their rents?—No; they occupy small tenements for convenience, and for that convenience they pay whilst the mine is prosperous.

1817. Do you not import corn into Cornwall?—Yes, very largely.

1818. You do not grow enough for your consumption, do you?—No.

1819. Therefore, of course, the price of corn would be regulated by the average; but I am speaking of potatoes, and butter, and things of that sort, which are produced in the county?—Potatoes are cheaper in Cornwall than in any other part of the kingdom.

1820. Are

1820. Are those potatoes better sold near a mining population than they are 10 miles off?—I do not know; I dare say they may to the amount of the carriage; but, however, practically you will find that the price of potatoes and corn in those mining parishes is regulated by the market price of the neighbouring town, either Camborne, or Redruth, or Truro, or Penryn, or St. Austell.

1821. With regard to the rates being in equity payable by the lord, I think you stated that you considered the rates ought to be paid by the lord, inasmuch as he has no risk, but the tenant has a considerable risk?—Yes.

1822. I apprehend a farming tenant is at some risk, he does not always make a profit?—I think you find that the tenant, if he is provident, will take his farm so that he will in ordinary years make a return.

1823. I apprehend there are times of agricultural depression, and the rates in those parishes are greater at those times than when agriculture is prosperous?—Of course it is.

1824. Ought the tenant then to pay, and not the lord, inasmuch as the lord receives his rent?—It is supposed that the tenant does not run any risk; he has the surface, for which he can make his valuation, so as to pay at an equitable rate; but it is not so in mining, because the whole matter is speculative; you go down to work and there may not be a speck of copper in the mine, and yet you proceed with the faith that you will ultimately follow the lode, and come to a rich vein.

1825. The rent of the land depends upon its produce; good land pays better than poor land?—Yes, but it is the rental only that is rated; that which the lord thinks he is fairly entitled to, I propose to rate; the farmer is supposed to be quite certain that he does not pay too much rent.

1826. Land producing two tons of hay to the acre pays a larger rent than land producing only one ton to the acre?—The tenant is only rated in proportion to the rent; and if the landowner abates his rent he is only rated upon the abated rent, in our county.

1827. The rent with us is only a commutation of the métier system, by which the landlord received a certain proportion of the produce. I believe that is the case in America now; and it used to be so in France?—It is not the produce of anything that is now rated here; it is the rentcharge to the poor.

1828. That is only an equivalent to the value?—I do not think so.

1829. *Chairman.*] Supposing a man lives in a parish which is agricultural, but which is very near a mining property in an adjoining parish, if he has coarse land, does he or not encourage the building of cottages upon that property with a view to the improvement of it?—I could pick out one landlord who would not allow cottages to be built upon his coarse property from choice; but the lords in Cornwall, generally, are exceedingly liberal; they are very much disposed to accommodate the poor.

1830. From your experience, does the building of those cottages bring ultimately an improvement or a burden upon the parish?—Whilst the mines are flourishing it brings an improvement, but when the produce is deteriorated or lessened in value it brings distress to a very great extent, much more than the benefit to the agriculturist; because, generally speaking, property is subdivided in Cornwall very much indeed. In the parish of Gwennap, Mr. Rogers has 30 or 40 acres, where he had the most considerable mine that there ever was in Cornwall.

1831. What is about the average quantity of land improved by each cottager?—It is a very small piece.

1832. Is it of any amount, as far as the increase of the value of the property goes?—No; whilst the mines continue, and they get occupation, the cottage and the potato ground are a very great advantage; so far they relieve the parishes from any occasional burden.

1833. Is there not also this evil arising from it, that parties are born in those cottages and become parishioners?—Having been born, and having lived for five years, they are fixed there. Some years ago my father encouraged the building of cottages in Calstock; I am afraid to say how much they increased the population; but it was from somewhere about 1,200 or 1,400 to 5,000. All at once, some of the mines ceased to work, and a great many of those cottages fell into decay, and the others were reduced to a very small rent, and great distress did prevail in that parish immediately after the stopping of the mines. The mines have since been set to work more vigorously; large

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capital has been brought there to open those mines afresh, and that has brought a still further increased population into the parish, and I have no doubt that whenever the time comes that the mines shall stop again, the same distress will be occasioned in that neighbourhood; and I am one of those that have very poor faith in a mining population.

1834. A great deal has been said about speculation, and I think you said that taking speculation as a whole in Cornwall, it had answered very fairly during the last seven years?—Yes.

1835. Suppose you take out the reckless speculation, has the legitimate speculation answered well as a whole?—Yes, during the last seven years, or perhaps ten years; but at certain periods mining is quite a loss.

1836. You stated just now, that you felt that Cornwall having a lesser rate than almost any county in England, arose from the large mining operations that were carried on?—Yes.

1837. Is that a reason why the whole of the poor of the mining population should be thrown upon the agricultural interest?—I think to the extent that they create a poor population, they should contribute to that which I call the rentcharge or profit, that is the dues.

1838. With regard to deep mines, you said you thought it very unfair that when mines were very deep, and there were large losses to the adventurer, the adventurer should pay the poor's rates, and you thought that the lord should pay the poor's rates; do you recollect an instance of the lord being asked to pay the poor's rates in that case?—Yes.

1839. What is the general question that is asked?—Mr. Andrew said, "I shall evade the rate because all others have done it; but I still think that I ought to be rated to the poor as lord," and I have heard many others state the same.

1840. What application is made to the lord, generally, when the mine is very deep, and the adventurers are losing money?—An application is made to give up the dues or to abate them; and if the dues are given up, then, formerly, the lord was not rated for that which he gave up; he was only rated upon that which he received without any risk.

1841. The lords do very frequently reduce their royalties largely, or give them up entirely, do they not?—Of course they do; if they did not, their mines would very often be abandoned.

1842. You stated your opinion that the lord's dues should be rated to the poor, and not the occupier; which would be the greater injustice, that the occupiers, that is, the adventurers in mines, should be rated to the poor, or that the agriculturist should be entirely rated?—I think the injustice would be on the side of the agriculturists, because they had no choice; but the adventurer had a choice in making his arrangement with the lord, and he is a consenting party to such an evasion.

1843. Mr. *Littleton.*] Would it not be contrary to all principles of rating that the landlord should be rated instead of the occupier?—I would rate the landowner as the occupier, because the setts in Cornwall are merely a licence to work, and carry on, and remove.

1844. You stated that your works in connexion with the mine are rated, though the mine itself is not rated; are the works rated according to the value of the mine, or simply according to the value of the building?—You misunderstood me. There are no copper works in Cornwall. The copper works are entirely in Wales, and the copper works are rated at their full value, because all the produce of Cornwall, in copper, is taken to Wales to be smelted. It is bought in the state of ore; it requires two or three tons of coal to smelt a ton of copper ore; therefore it is easier to carry the lesser quantity to the greater; and therefore we find that we cannot smelt in Cornwall so cheaply as in Wales. Those works are all rated in the parishes of Swansea, Neath, and Llanelly.

1845. Have you no buildings in connexion with the mouths of the mines in Cornwall?—No, none at all; there are only steam-engines, which of course have never been rated.

Mr. *Warington Smyth*, called in; and Examined.

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1846. *Chairman.*] YOU are connected with the duchy of Cornwall, are you not?—I am; as the inspector of the whole of the mineral property.

1847. How far does the duchy of Cornwall extend?—It consists of a number of manors, placed at various distances, all the way from Dartmoor down to Helston, in some of which the surface belongs still to the duchy, whilst in others it has been sold, and the mineral ane belongs to the duchy.

1848. Have you given much attention to the subject which the Committee are now considering, namely, the rating of mines?—I have considered it carefully, both from my interest for the duchy, and also from having some years ago been concerned as an adventurer.

1849. Are you in possession of the views of the duchy of Cornwall as regards the rating of mines?—I am only prepared to give evidence as an individual in that respect.

1850. How long have you been connected with the duchy of Cornwall as inspector of minerals?—About four years.

1851. Have you been for a considerable part of that time in the county of Cornwall?—Yes; I visit the county three or four times in the course of the year, for the purpose of examining the mines.

1852. The duchy of Cornwall has very large mineral property, has not it?—The mines in which the duchy is more or less interested, produce about one-sixth of the total quantity of tin raised in Cornwall, about one-eighth of the entire quantity of copper raised in the country, about one-twenty-sixth of the total quantity of lead, and one-fourth of the total quantity of silver produced in England, the latter in consequence of the richness of the Tamar mines.

1853. That takes the whole of the minerals throughout England?—We have no metallic mines elsewhere.

1854. Can you state what is the usual mode, so far as the duchy leases go, of drawing them; are they money payments, or payments in kind?—They are almost universally money payments; the dues are still paid in kind only at the tin stream-works.

1855. When did the practice of having money payments commence?—I believe about the year 1840.

1856. Have you ever since then taken up the old leases and granted new leases, or have you merely allowed the old leases to work out, and then commenced money payments in your new leases?—I believe a change was made at that time in consequence of the Duchy Mines having been let to an individual; but since 1840 all the new leases have been made for a money payment.

1857. There was one change?—There was only one change.

1858. It has not been a general practice at all; you merely allow the old leases to wear out, and then take money payments in the new leases?—Yes.

1859. Is that done on any particular principle, or is it simply done in order to make the most of the property?—I believe it is found far more convenient.

1860. In what way does the convenience arise?—It is convenient to the adventurers as well as to the lords. The ores are all dressed together, and are sent to the smelters together, and then the agents merely subtract the due proportion in money.

1861. I suppose your experience must be very small as to the inconvenience that arises from payments in kind, seeing that you have only been four years in Cornwall?—We find an inconvenience in the tin stream-works in the neighbourhood of St. Austell in this respect, that whenever a parcel of tin has to be weighed, an agent is obliged to go up to assist in the weighing, and a great deal of time is lost in that way.

1862. Have you ever given any attention at all to the subject of the effect that is produced on the other rateable property, by your having money payments and your mines not being rated?—I have not gathered from conversation with parties resident in the neighbourhood that any remarkable effect has been produced.

1863. Have you ever heard any complaints that the mines are not rateable to the poor?—Only in some few districts where mines that were at one time rich have become poor, but in the majority of instances where a good many mines

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are at work, the contrary seems to be felt, and they are extremely anxious that we should open new mines.

1864. When mines are opened, or about to be opened, do you ever hear any discussion as to the poor's rate?—No, never.

1865. Where is your largest mine in the duchy of Cornwall?—The largest mines are those in the manors of Calstock, Rillaton and Tywarnhaile.

1866. What mines have you in the manor of Calstock?—There are the mines of Hingston Downs, Drake Walls, Wheal Arthur, and several smaller ones.

1867. Have you large royalties in those mines?—From some of them the royalties are considerable.

1868. What is the average royalty of the parish of Calstock?—I cannot give that by a tabular statement.

1869. Can you give a fair guess?—Not from that parish alone.

1870. Does it amount to some thousands?—No, not from that parish alone.

1871. There you have only the minerals reserved?—Only the minerals.

1872. When was the property sold?—In the year 1798; under the Land-Tax Redemption Act.

1873. Then the whole of the royalties are free from the poor's-rate?—The whole of the royalties in that parish are free from the poor's-rate.

1874. All falls upon the owner of the surface?—It must do so; but it must be remembered that the lord, when he sold the surface, sold it at a lower rate than he would have done if he had not reserved the minerals.

1875. On what grounds do you say that?—Because no business man will ever give the same price for lands in which the minerals are reserved that he will do where he obtains the minerals as well.

1876. Were any minerals discovered at that time in Calstock?—I am not aware whether any mines were actually worked at that time; but Drake Walls had been discovered long before, and certainly Hingston Downs had been at work 200 years before.

1877. Are you aware of the number of years' purchase for which the land was sold?—No.

1878. Do you merely assume that it was sold for less?—I never heard the exact price; but I have heard, both with respect to that manor and one or two others, that at that time they were sold at very low rates, from various causes, one of which was that the minerals were reserved.

1879. Do you know the extent of the manor of Calstock?—Not in acreage.

1880. Have you many iron mines in the duchy of Cornwall?—We have three iron veins, two of which are being worked, one of them on a large scale.

1881. What is the name of the one which is worked on a large scale?—The Restormel Mine, at Lostwithiel.

1882. Do you know the locality well?—Very well.

1883. Do you know whether the mine is in the parish of Lanlivery?—I do not know. It is about a mile from Lostwithiel; but I am scarcely aware where the parish boundary falls.

1884. That mine does not pay any rates, does it?—I believe not. The duchy, at all events, does not pay rates there.

1885. Is there a large revenue derived from that mine?—Not very considerable; it has been extremely unequal. For several years the duchy received not a farthing,

1886. Why was that?—The price of iron being low, a very small price could be given for the ore, and the mine remained almost idle.

1887. At times you have a very large sale?—At times.

1888. What is the largest amount that you know of?—I think the income to the duchy seldom rises above 500*l.* or 600*l.* a year.

1889. What have you received per ton as royalty?—I think it is a fifteenth on the value of the iron ore; that is, on the sum for which it is sold.

1890. It is not per ton?—It is not a fixed price per ton.

1891. Is it a fifteenth on shipboard, or on the gross, or how is it?—I speak with a little uncertainty, as to what deduction is made from the fractional portion of the value; but, in considering the dues on other iron ores, I conclude that it is that proportion of the value as put on shipboard.

1892. Do you think it is fair on that parish that the whole of the poor should be thrown upon it; suppose it is the parish of Lanlivery?—I should think there

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is scarcely an instance of anyone being thrown upon that parish from that mine; I should think rather the reverse, that the mine has contributed very considerably indeed towards the parish burdens by the very great activity that it has brought into the place; and also that any men who are injured or who fall ill are supported out of the funds of the mine, which are very considerable; I refer to the doctor and club fund.

1893. You fancy that when that mine is in full activity it assists the parish by employing the men in the parish?—I think so decidedly. It introduces at first a more or less migratory population of miners; and when I first took up this office in the duchy, I found that a very few men indeed were employed at the place, but that they gradually came from other places where mines had been abandoned; and I presume that if the mine were to be abandoned to-morrow, nearly every soul employed there would find his way elsewhere shortly.

1894. You fancy that the parish is improved rather than otherwise by it?—I should think so, decidedly.

1895. What is your experience of that neighbourhood, as far as accidents go; have there been many accidents in that iron mine?—I think they are not very frequent; I have heard of a few.

1896. You have been underground, have you not?—Yes, frequently.

1897. You have been down some of the copper mines?—Yes, the greater part of them throughout the county.

1898. Which do you think is the most likely to create accidents, the Restormel iron mine or the copper mines?—The Restormel iron mine, because in consequence of the great width of the lode, you cannot possibly get timber to support the roof, the vein is so wide.

1899. You have not heard that the accidents there are more than elsewhere upon the average?—I have not heard so; I have occasionally heard of an accident occurring.

1900. You have never heard of the parish of Lanlivery being burdened very considerably by the poor?—No.

1901. Do you think that you are in a position to hear it if it were the case?—I think, as I am brought into contact more with the agents of the mine than the farmers, I perhaps should not have heard of the parish complaining of undue burdens.

1902. Are you aware that there have been many large meetings in the county of Cornwall, one of the grantors and grantees, and another where the grantees met together, and opposed a certain Bill which is now before Parliament; did the duchy take any part in those meetings?—None whatever.

1903. From your own position, looking at a mine as a mine, have you carried your attention to other matters so far as to enable you to give an opinion as to the propriety of rating or not rating mines?—I have certainly considered it very seriously, partly from seeing how important it is for the duchy to encourage the advance of certain mines whose position is one of very great difficulty at times, and partly from having been an adventurer in other parts of the country, and feeling interested for the adventurers.

1904. As far as your own experience goes, have you anything at all to do with, or are you consulted at all in the granting of leases?—That is a point upon which I always have to report.

1905. The parties come to you?—The parties come to me.

1906. Have you found any great eagerness upon their part to have the mines exempted from the poor-rates?—Very much so with the greater part of the persons with whom I have ever conversed upon the subject.

1907. Have you ever seen parties applying for leases who have shown such a disposition with regard to money payments, as to induce you to think that they would rather abandon the lease than have a payment in kind?—The choice has not been offered to them of late years; but I know very many mines where, if an equivalent burden like the poor-rate were put upon the adventurers, they must cease working to-morrow.

1908. Can you state the case of any mine at this moment which is free from poor-rates, which, if you were to put the additional burden of a poor-rate upon it, would cease?—I can give the Committee several examples of that kind, and perhaps I might preface them by a little Table which gives the number of mining setts in each of the manors belonging to the duchy, and which shows the

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the number of mines in each of those manors, the number paying costs, and the proportion of mines profitable beyond that, and the number of people employed. I need not read the details of the different manors, but the sum total comes to this. We have 90 mining setts at work, more or less. Out of that number 10 are paying costs only; only five out of the 90, are, I believe, at present profitable. Those mines employ on the whole 3,800 people. The mines at present unprofitable, but still employing people, employ as many as 2,900. From that I may proceed to one or two examples of which I have the latest statistics from the lessees. We have one mine in the manor of Stoke Climsland, called Holmbush, in which the total amount expended by the present company is 250,000 *l.*, out of which 230,000 *l.* has been derived from ores that they have sold, leaving a total loss to the company of 20,000 *l.* That mine is at present employing 224 men. The duchy has been encouraging them for the last three years to persevere in their endeavours, by reducing the dues to a sixtieth; and that mine is at the present moment losing 500 *l.* a month. I know from having conversed with several of the adventurers, that the least additional burden would cause them at once to withdraw from the speculation. Out of the total number of shares, already, I think, about a fifth have been abandoned; so that the burden falls much heavier on those that are left.

[*The following Tables were delivered in:*]

DUCHY OF CORNWALL.

Mine Setts in Manor of	Total Number.	Paying Costs.	Profitable.	Number of People Employed.	
				Total.	In Unprofitable Mines.
Dartmoor - - -	6	0	0	30	30
Tywarnhaile - - -	17	3	0	984	984
Helston-in-Kerrier -	12	0	0	248	248
Stoke Climsland - -	8	0	0	379	379
Calstock - - -	20	3	1	967	823
Moresk - - -	2	0	0	6	6
Restormel - - -	2	1	1	168	24
Penlyne - - -	3	0	0	154	154
Rillaton, &c. - -	8	1	1	340	86
Tewington - - -	6	0	0	155	155
Tamar - - - -	4	2	2	332	—
Treverbyn - - -	2	0	0	40	40
	90	10	5	3,803	2,929

Stream-works and Quarries not included.

Name of Mine.	Total Amount expended.	Receipts for Ores Sold.	Total Loss.	Number of People employed.	Rate of Dues to the Duchy.
	£.	£.	£.		
Holmbush - - -	250,000	230,000	20,000	224	$\frac{1}{60}$th.
Pembroke and East Crinnis - - -	85,000	35,000	50,000	300	$\frac{1}{60}$th.
Duke of Cornwall -	26,028	1,684	24,344	101	$\frac{1}{15}$th.

1909. Has Holmbush Mine at any old time been very profitable?—Yes, some 15 or 20 years ago.

1910. Before the commencement of this outlay?—Yes, when it was in the hands of another company.

1911. Do you know the mine well?—Yes, very well indeed.

1912. I suppose their object in proceeding with this is, that they have a fair prospect

prospect of acquiring some of the ancient wealth?—The prospect is still a very distant one, but it is their hope, that by sinking down through the hard bar of ground where they are at present, they may get to a place where the vein will open out again.

1913. Do you know what profits were made in the old times from that mine?—I have heard them roughly stated at 20,000 *l.*, and 30,000 *l.*, and 40,000 *l.*

1914. Not more than that?—No, I believe not.

1915. You think that that mine would not be able to bear the least additional burden?—That is a mine where they were agitating seriously a little while ago the question whether they should abandon it unless the dues were altogether removed; and I need scarcely point out, that the difference between a sixtieth and no dues is a very small thing.

1916. From what you have stated it is fair to infer that any additional burden might cause the mine to stop, but what is the present case in that immediate neighbourhood with regard to those who pay the poor-rates; how are they affected by that mine?—They look forward with the greatest fear to that mine closing, because they say, so long as the lessees are working on they are employing a great number of men, women, and children; it is a poor district otherwise; the land is exceedingly poor, and all feel that the closing of that mine would be a very serious injury to the parish.

1917. Have you had any communication with the rate-payers in that parish, that is, the agriculturists?—No; I should say rather with the shopkeepers and innkeepers, but not the agriculturists.

1918. Do you think yourself that the agriculturist would rather be burdened with the poor rates than let the mine take its share, for fear the mine should go down?—I cannot answer that from my own experience. The people of Callington feel that they would be almost pauperised by the going down of that mine.

1919. Do you think it is possible to grant a lease under more favourable terms than the terms upon which leases are now acted on?—I think it is scarcely possible.

1920. The only way in which leases could be made more advantageous to parties speculating would be to give up the entire of the dues?—Certainly.

1921. And now the dues are a sixtieth?—Yes.

1922. The only way in which you could make a more favourable grant would be to give up the dues entirely?—Yes; to abandon one's right to everything.

1923. When you offered an opinion just now, that there were many parties under great anxiety as to the stopping of the mine, you referred to the shopkeepers principally?—Yes.

1924. You do not know enough of the relative position of the agriculturists in the parish to offer an opinion upon that point?—No.

1925. Would you like to offer an opinion upon it in any way?—I should be inclined to say that the agriculturists, as well as other parties, all feel the presence of the mines to be a source of gain.

1926. Are you able, from your observation, to give an opinion as to the agriculturists in other mining districts where you have duchy property; can you state how they are affected?—I have had very little communication with the actual farmers. In some cases I have conversed with mining agents who have land; but, of course, they are interested more for the mines than the farmers would be; but I can offer this opinion, that in most of the districts which I have to examine I find that the surface of the land has attained a very much higher value than it used to bear, in consequence of the presence of the mines.

1927. Do you refer to the immediate surface in the neighbourhood of the mines, or to a large area?—Principally to a limited surface in the neighbourhood of the mines; especially in such a district as Calstock, where there is a great demand for the building of houses, and where people are ready to give very long prices indeed for very small plots of ground.

1928. What is the usual term of granting on the part of the duchy in that case?—In that case the surface is sold; many plots belong to parties in Calstock. But still, in consequence of disputes which have been occasionally entered into by surface occupiers, I know that the land brings a very high price.

1929. Taking the duchy property as a whole, can you offer an opinion as to the

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the rating of the duchy mines generally; whether or not it is a hardship upon the other ratepayers that those mines are free?—I think that two or three parishes might be selected in which it appears to be a hardship; but I consider that they are quite exceptional.

1930. To what parishes do you refer?—If you take the parish of St. Agnes and that of Calstock, I could scarcely bring forward another; I think, that in those it may appear to be a hardship, because the rates are there, from special circumstances, very high.

1931. Still in those districts you have money payments, and they are exempted?—Exactly; if you extend that consideration to the whole of the parishes in different parts of Cornwall, I believe, you would find that the poor-rates were considerably below the average of the rest of England; that, in fact, the mines were giving such ample employment to the poor that the total advantage was very much in favour of the presence of the mines.

1932. Supposing it to be the case, that the population of Cornwall is three-fifths a mining population, and two-fifths an agricultural population, would you free the whole of the mining property from rates to the poor, and put the whole burden upon the agricultural property?—I think, seeing how very successful mining operations have been during the last 20 years, it would be exceedingly impolitic to interfere with the arrangements at present existing.

1933. How are those persons now who have payments in kind acted on with regard to their fair proportion, if other mines take it in money?—There are some successful mines that may afford to do it, but with the majority of the mines, I think, they could very ill afford to do it.

1934. Must not it come to this, that if some parties have money payments, in order to avoid the rates, all the others will come to the same opinion?—I think it extremely probable that it would come to that.

1935. Then I come back to my original question: do you think that it would be fair, upon the whole, if there be three-fifths mining population, and two-fifths agricultural population, that the whole of the rates should go upon the agricultural population?—I consider that the advantage obtained by the county at large is so very considerable and important, that such an arrangement as that need not be considered prejudicial to the county at large.

1936. There would be no fair cause of complaint?—I think not.

1937. You are aware that in some districts the mining district is entirely at one end of the parish; do you think that the rate-payers in that instance, who may be at the distance of seven or eight miles at the other end of the parish, would be benefited so far as to meet the loss?—I think you may select a great number of apparently exceptional cases of that kind, but that scarcely affects the general argument.

1938. Your experience in Cornwall, as a whole, comes to this. You think, that if all mines were free from poor-rates, taking the amazing benefit that the county receives from mining speculations, the other parties would have no reason to complain?—That is my opinion.

1939. Mr. *Hume.*] You said that you thought mines ought to be free, because of the benefits they confer upon the adjoining agricultural districts. Do you not think that principle would apply to London. Do you not think that the aristocracy at the West End ought to be free from all taxation, in consequence of the benefit they confer upon the shops in the district, and that therefore the shopkeepers and traders should bear all the taxation?—I think that there is very little analogy between the two cases. I think that the main reason which should operate against putting any additional burden upon mines is because the risks and hazards of mining upon lodes, or what are termed mineral veins, are so excessive, that it requires every inducement to encourage people to spend their money on what may very possibly be a total loss to them, but which must be a great advantage to the neighbourhood in which it is spent.

1940. Then you do not think that poverty created in the process of either creating wealth, or seeking for wealth, should be supported by the property creating that poverty?—I must observe that a mine does to a great extent already support its own poverty, for in almost every mine in Cornwall the adventurers are already paying a very considerable sum to the support of their own wounded and ill, in a certain amount which is subtracted every month from the pay of every man working there.

1941. That is by voluntary agreement amongst themselves; they need not do

do that if they do not like?—It is so. Still that does practically answer the question to a great extent.

1942. Mr. *Hutchins.*] You heard Mr. Williams's evidence, in which he laid great stress upon the rating of the lords; will you give the Committee your opinion upon that subject?—I believe that the idea of rating the lords is in the first place very unjust, because if you take away every year a certain sum, according to the dues which the lord is receiving, you are in fact taking away so much every year from his capital; and until you take land and impose rates upon it by cutting off a portion from each acre every year, you do not establish an analogy with what you try to impose, if you wish to exact the rates from the lord. In the second place, I think it would be especially unfair in cases where the lord has sold the surface at a lower rate in consequence of his retaining the minerals; and, in the third place, I believe that the attempt to rate the lord would in most instances prove a fallacious one; that the burden must eventually fall upon the mining adventurer.

1943. Then your opinion in that respect is entirely in opposition to that of the last witness, who stated that you could not rate the adventurer, because the rate under any circumstances would fall upon the lord?—I scarcely saw the logic of that reply.

1944. You think, if you were to rate the lord, it would in point of fact fall upon the adventurer?—I feel quite sure that in the great majority of instances it would do so.

1945. And according to the position in which you have described the great majority of mines in Cornwall to be, neither the lord nor the adventurer could possibly pay the rates?—I think they are not in a position to be called upon for an extra burden. When you consider especially how the lords of Cornwall and Devon have voluntarily reduced their dues to a minimum, as compared with other parts of England.

1946. You stated that the duchy had sacrificed a very large income in the shape of dues, in order to encourage the prosecuting of mines in adverse circumstances?—I gave only one instance; I might have given several instances. In the case of a mine in the manor of Tewington, 85,000 *l.* has been expended in about five years, and only 35,000 *l.* has been received for ores hitherto sold, so that there remains a total loss to the adventurers of 50,000 *l.* They have at present 300 people employed, and they are also paying only a 60th dues to the duchy; they are at present losing 500 *l.* every month, and they are still going on, hoping that when they get further down they may meet with more productive lodes.

1947. One of the reasons why you think that mines in Cornwall especially ought not to be rated is in consequence of the great risk of employing capital in that way as compared with any other employment of capital in England?—That is the great reason, because of the extremely hazardous nature of this kind of mining.

1948. Do you think that there might be a danger, supposing additional burdens were imposed upon the mines of driving that kind of industry into foreign countries?—I think that extremely probable, because I have observed that the tendency of legislation in most of the European countries has been of late to throw open their mines as much as possible; and I may instance especially the law of Prussia, which was promulgated in 1851, by which mines which used to pay to the Crown a tenth dues, as well as a number of other imposts, were relieved from all the minor imposts, and allowed to work on condition of paying only a twentieth dues. Those mines therefore would be in a much better condition than English mines, if the additional burden of the poor-rate were thrown upon the English mines.

1949. Then even a small additional burden in very many instances, however small it might be, in the shape of a poor-rate, would be almost fatal to the prosecution of the great majority of the mines in Cornwall?—I think from the table that I have produced, you will see that so large a proportion of the mines are working unprofitably, that there can be no doubt that would be the case.

1950. In prosecuting those mines, is not there necessarily a great expense in ventilation, and in draining the mines, and lifting the miners; and are there not sundry other expenses incurred in order to get the copper out of the ground?—As the mines increase in depth, it is necessary to expend a great deal of money in the various apparatus required for those purposes.

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1951. Do you think that increasing the burdens upon the mines might possibly have the effect of making the owners, in order to secure themselves from much greater loss, pay less attention to ventilation, and to the safety of the men?—I believe it would in many instances check the tendency which now exists to improve the condition of miners; among other methods, by putting in so-called man-engines for relieving the men from labour in ascending from great depths.

1952. They are a very great relief to the miners, inasmuch as if they were not there, the miners would have to come up some 300 fathoms by ladder, which is a work of great labour?—Yes; it has been found that these engines extend very considerably the length of the miner's life, and there has doubtless been less pauperism in consequence.

1953. And therefore, if those means of ventilation and lifting were not prosecuted with the same vigour as they are now, in your opinion there would be a greater amount of pauperism?—I believe that a reference to the statistics of the county would show that already a considerable advance had been made in the last 40 years in increasing the duration of the miners' lives, and therefore any check to such a process must increase the expense of pauperism.

1954. Have you given the question of rating the profits of mines any consideration?—I have; and I think it would be far fairer that the profits should be rated than the adventurers, whether they are making profits or not.

1955. The last witness laid great stress on the fact, that the reason why mines should be rated now was this, that when mines were worked out and abandoned, widows and orphans would become chargeable to the parish. The statute of Elizabeth expressly states that the churchwardens and overseers of the poor shall raise rates weekly or otherwise by taxation of every inhabitant, and so on, specifying tithes, coal mines, saleable underwoods, and certain things. It would not be competent, under the present law of rating, to levy a rate for more than a certain time. I believe that the usual custom is to levy a rate twice or three times, and sometimes four times a year?—Yes, I believe so.

1956. Suppose it was so, the land would get relief at the particular time that the rate was levied by as much as the mines paid?—Exactly.

1957. Supposing the mines were stopped, and the population all moved off except the widows and orphans, wherein would the land be benefited, whether the mine had paid the rate before, or had not paid the rate; would not the widow and orphan stay there, and would they not be a standing burden upon the land, and there would be no rate paid from the mine because the mine had ceased?—I believe some cases of that kind might occur.

1958. The last witness stated that the reason why he would rate mines now was, because ultimately the widow and orphan would become ratable to the poor, and the land would have to pay it. By the present system of rating you can only levy a rate twice or three times a year. When the mine is at work it either pays the rate or it does not; but when the mine ceases to work the widow and orphan are left, and there is no money to come from the mine. The land would be precisely in the same position as regards the widow and orphan, whether the mine had previously paid the rate or not?—Quite so; it would pay a rate when none was required.

1959. Mr. *Ridley.*] You said that the adventurers would withdraw from their adventure if an additional burden, like the poor-rate, were imposed?—Yes, in many instances.

1960. Do you not think that, in order to prevent such a consequence as that, the lord would reduce his dues to such an amount as would meet the case?—In many instances the lord has already reduced his dues.

1961. Do you not think that he would do so in a general point of view?—I am not prepared to think that he would.

1962. If that were not the case, would it not amount to this, that the lord would rather prefer to let his mine lie entirely idle than receive a smaller amount from it?—It might be short-sightedness, but I think that the result would very often be one of that kind. In the western counties the dues which the lord receives are already extremely low. It is not as in the north of England, where they get a seventh, or an eighth, or a tenth. There are scarcely any instances in Cornwall where the dues are more than a 15th, and generally they may be taken at a 20th or 24th.

1963. If rates were imposed by Act of Parliament upon mining produce, would not that be taken into calculation upon the making of any sett that was going

going to be agreed upon?—I am not prepared to say how that might act; it would depend upon the parties who were desirous of obtaining the sett.

1964. Do you not think that a man going to invest his capital in a mining speculation would take that into calculation also?—I think, in some instances, it might be so; that if the dues appeared to be too high, respectable persons would be kept from attempting to enter as adventurers into such a mine, and that would be an additional inducement to the gambling in mines, which takes place when the grants fall into the hands of many of the less respectable persons connected with the London share market.

1965. If such a calculation was made in such a case, the adventurer would either run no risk of the additional burden, or if he did run the risk, it would be one which would be regulated by the agreement that he himself had made?—Undoubtedly it would be regulated in that way.

1966. Then, in such a case, it could not be said, could it, that this burden of the poor-rate would act with a tendency to check legitimate mining speculation?—I think it would; because an adventurer, knowing what he is about, will understand to what extent he is able to go in the rate of dues which he offers to pay, and if the rate of dues is placed higher, he will know that a prudent man ought not to venture beyond that certain point.

1967. Mr. *Henry Herbert.*] I think you stated it to be your opinion that it would be contrary to the sound principles of rating, to rate the lord on his dues?—I think so.

1968. Do you think that it would be contrary to those sound principles to rate the adventurer in the first instance, and allow him to deduct from the lord when he pays his dues, either the whole or a portion of the amount that he had so paid?—It would come practically to the same thing; you would be abstracting a portion of the lord's capital every year, rating his dues as his rent.

1969. Are you aware that that principle of rating has been adopted by the Legislature for Ireland?—I believe I have heard so, but I am not conversant with the particulars.

1970. Therefore, the British House of Commons at all events has not thought it unjust to apply that principle to proprietors in Ireland?—Then I think it a decided grievance for Ireland.

1971. If something of the same nature should be extended to England, it would be only subjecting England to the same grievance which you think already exists in Ireland?—Yes.

1972. Are you prepared to extend the principle that you advocated of exempting mines, on account of their extreme public utility to the district, to all speculations in works, in favour of which the same argument can be pleaded?—Where there is an equal risk I would extend the same reasoning.

1973. Would you extend it to railways, for instance, which pay no dividend?—No; I consider there is not the same risk; I consider that proper management, and due caution and consideration beforehand, ought to make railways pay; but in mines you are subject from the caprices of nature herself to such a very much greater risk than in any other undertaking, that you require a greater inducement.

1974. Are you not aware, as a matter of fact, that an immense amount of capital has been invested in railways which is not productive?—Yes; but I would point to the engineers, contractors and lawyers, and see what they have made.

1975. That is a very poor consolation for the shareholders who receive no dividend?—Still it shows that due management and economy have not been introduced.

1976. Are you prepared to say that no parties could be quoted who have made fortunes by mines?—No; but a great proportion of the money expended has been expended in vain as far as regards profits to the adventurers themselves.

1977. If a large number of persons have made fortunes by mining operations, whether they embarked as capitalists or otherwise, the argument would hold good for exemption in the case just referred to?—I think that the cases are not parallel. In the one case it is your own want of caution which has led to the loss, in the other case it is nature herself that is capricious, and you have to work under very great difficulties, and at hazards, which cannot be compared with any of those that you meet with at the surface of the ground.

1978. I almost understood you just now to speak in condemnatory terms of the gambling speculations that are embarked in by what you termed the less

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respectable persons engaged in mining?—There is a very great difference indeed to be drawn between those who expend their money in undertakings which are of a comparatively prudent description, and which may end well, and others who draw in a number of people to expend money where there is no reasonable sort of prospect whatever.

1979. You mentioned the case of several mines in which large sums of money have been invested which do not pay a profit; the duchy in those cases which you mentioned are, I believe, the lords of the mines?—They are.

1980. But they have no interest whatever in the surface in those parishes that you mentioned?—They have in one instance out of the two which I mentioned.

1981. Which of them?—In the first case.

1982. To what extent have they an interest in the surface?—They own a portion of the waste upon which some of the mines are situated; it is not very valuable land.

1983. Practically, they have but a very trifling interest in the surface?—Very trifling in those districts.

1984. You put the case of those unprofitable mines; just take the case of a profitable mine which produces a large revenue to the lord; surely in that case it can hardly be pleaded that he ought to be exempted from a charge to which other property is liable?—There, I think, the principle of which I before spoke comes into play; but the adventurers in such a case having made a large profit might very well afford to pay.

1985. Colonel *Pennant.*] The rating of the landlord has been referred to as being contrary to the principle of rating; is not it the case that, under the Tenement Act and the Public Health Act the owners of small tenements are rated instead of the occupiers, and that therefore that principle is recognised already?—It may be so; but it is not exactly the principle to which I was referring; I was only pointing out that when you are taking from the mineral belonging to the lord you are absolutely abstracting a portion of his capital every year, and therefore it ought not to be treated as mere rent from reproductive land.

1986. You mentioned some parish with which you were acquainted, in which after a mine had ceased, the mining population removed from that parish to other localities?—That is quite the common resource throughout Cornwall.

1987. Do you consider that that is generally the case with regard to the mining population?—It is the general tendency of the population, so soon as a mine is abandoned, to move off; the greater part of them migrate to some other place; it may be that a few are left behind who are infirm.

1988. If that is generally the case, the proposal which was made the other day, that if a rate was levied, a portion of it should be funded for the permanent benefit of the parish, would be useless so far as regards the mining population?—Yes, for the working portion of it.

1989. Can you state to the Committee how many mines you have at this moment under your charge, with the power of leasing?—About 90 are actually leased.

1990. How many of those mines were in work in the year 1832?—I am unable to do more than make a mere guess; but I should think that out of that 90, probably not more that 12; some of them have been abandoned at intervals, and then recommenced.

1991. Mr. *George Cavendish.*] Can you say whether previously to 1832, when the lords were rated in Cornwall, that principle of rating acted satisfactorily?—I had no acquaintance with Cornwall before that time, and therefore I cannot speak practically to that point.

1992. Mr. *Spooner.*] Your main objection to rating the dues of the landlord is, that in point of fact, it is rating capital and not income?—That is one main objection.

1993. Another objection is this, that the sum paid by way of dues, whether in money or in kind, is not a fair criterion of the profitable occupation of the mine?—I consider that it certainly is not.

1994. There may be a large sum accruing in the shape of dues from the amount of ore raised, while the tenant has no profitable occupation of that mine?—That is the case in numberless instances in Cornwall.

1995. Do you think if any fair proportion could be ascertained of what was capital and what was rent of the money paid in the shape of dues to the landlord, it

it would be unjust to assess that portion of the dues?—If that could be done it might be fair.

1996. Mr. *Childs.*] Supposing the principle to be affirmed that mines should be rated, you conceive that they should be rated upon the profits?—That is the only mode in which I conceive they can be fairly rated without pressing unduly upon mining adventure.

1997. You stated that there were 90 leases from the duchy?—Yes, more or less; they vary very much.

1998. Are they all at work now?—Probably something like a tenth may be working as very small adventures, with only two or three men from time to time; the rest are all in full work.

1999. I think you said that a small per-centage, about 10, were paying costs?—Yes.

2000. What is the average income derived by the duchy from those mines?—It varies from about 6,000*l.* to 10,000*l.* a year.

2001. That is on the gross of the whole 90?—Yes.

2002. How much due does the mine pay, in which you say the rent is a sixtieth, and is losing 500*l.* a month?—I have not brought the tables with me by which I could answer that question.

2003. Can you give an approximation?—Probably not much more than 40*l.* or 50*l.* a year in the worst instance mentioned.

2004. *Chairman.*] You would not rate the adventurer and you would not rate the lord; if you rated anything at all, it would be the profits?—That is the mode to which I see least objection.

2005. Which would do the most damage to mining speculations, the rating of the profits to the poor, or the rating of the dues to the poor?—I believe that the rating of the profits would excite more fear and commotion amongst the rich mining adventurers, and those who possess great influence in the county; but I believe that putting a small burden upon the very great majority of the poor mines, would have the worse effect of the two.

2006. With regard to the cottages, as I understand when mines are flourishing, it causes an amazing number of cottages to be erected, and you also said that the advantages that arose from the mine being near, more than compensated for the poor rates, and so on. When a mine ceases to work, and there are no longer any adventurers, of course the advantages are all gone?—Except that to the landowner many advantages may have been obtained already, such as selling some parcels of land at a high price, whence certain sums of money will have been actually realised by him.

2007. I am talking about the rateable property afterwards; are not the widows and orphans whose residence there has been occasioned by the mines, left behind?—A certain per-centage, I think, there is no doubt, must be left, in many instances.

2008. And if the miners migrate from that parish, in case of accident, or the children being deprived of their mother, being under age, are they not brought back to that parish?—I suppose if all the mines should be extinguished in that parish, they would remain a burden upon the parish, probably; but in most cases they so very soon find work in other mines that the burden cannot be a very continuous one.

2009. You do not think that if the mine ceases, it leaves much ill behind it?—I should think not, as far as my opinion goes, but I have no statistics upon that point.

2010. Colonel *Pennant.*] You said that only 12, of the total number of 90 mines under the duchy, were working in the year 1832?—Probably about that number.

2011. Was 12 the total number of mines working under the duchy at that time?—No, some have ceased working which were then working; but the total number is much greater than it was in 1832.

2012. Can you give the comparative number in 1832 and at present?—No.

2013. Do you think that that alteration of the law, with regard to rating the produce in money or in kind, has given a stimulus to the opening of fresh mines?—I think it extremely probable. Every additional aid tends to bring forward new adventures.

2014. *Chairman.*] Although you have 90 leases, you have not 90 mines?—They may all be called mines; although some of them are only adits.

Mr. *W. Smyth.*

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2015. Are you aware that iron mines have or have not been rated to the poor?—I was not aware that it was universal, excepting in the coal-measure districts; there I have always heard that iron mines were not rated, because there was more uncertainty about them than about coal mines.

2016. Have you ever heard of any iron mines being rated in Cornwall?—No.

Thomas James Agar Robartes, Esq., a Member of the House; Examined.

T. J. A. Robartes, Esq., M.P.

2017. *Chairman.*] YOU are one of the Members for the Eastern Division of the county of Cornwall?—I am.

2018. You represent very large mining interests in the county of Cornwall?—Yes, considerable; it is my mother's property.

2019. Perhaps Mrs. Agar holds the largest property in the whole county?—Perhaps so.

2020. On that property there are various mines of various kinds?—I think they are mostly tin and copper; there is very little iron.

2021. Is there any lead?—Very little lead. There are no profitable mines of lead.

2022. The whole of Mrs. Agar's mining property in that county now is under your supervision and charge?—Yes. I have been obliged to give a great deal of consideration to this subject, especially within the last year and a half or two years, since the question of the rating of mines has been discussed so much in the county.

2023. Will you state your opinion to the Committee upon that subject generally?—My view of the case has been, that the easiest and simplest way of settling the question, if an alteration of the law was thought advisable, would be to restore it to the state that it was in previously to 1832, when, by the case of Rex *v.* Tremayne, it was decided that dues reserved in money were not rateable. I am of opinion that it would be very injudicious to add any direct impost upon the adventurer; but I think that the lord, considering he runs no risk, and is at no cost, and enjoys an additional fresh source of income from the mine without any risk, should contribute to a certain extent to the burden of the poor rate. With regard to the adventurers in mines, I should say there is no doubt, looking at the mines as a whole in the aggregate in Cornwall, that the losses almost counterbalance the gains to the adventurers. I have never gone into any calculations; but taking any particular year, or any number of years, I think if you were to calculate the great amount of capital invested in unprofitable mines and put it against the profitable ones, there is very little gained on the whole. On the other hand, the dues which are paid to the landowner are quite independent of all the losses that the adventurer incurs.

2024. I suppose, in your rough calculation as to profit and loss, you reckon that a great part of the loss arises from much reckless speculation in the county of Cornwall, not the wholesome speculation?—Yes, some of it does, no doubt, but in that reckless speculation it does not quite arrive at that point. What is called the gambling speculation is in shares, in very many cases almost before actual mining operations have been commenced, when they are very superficial indeed; there are a great many shares disposed of in London when the mine is just in its infancy, and when really a man can give very little opinion as to the probability of a profit.

2025. There is very great outlay where the prospects are very small?—Yes, immense.

2026. It is due to the agricultural interest that the royalty of the lord should be rated?—Yes, I think so.

2027. How would you manage in cases where the lords have avoided the rates under the existing leases; would you make the lords pay in those cases also?—My opinion is, that either the existing leases ought to be exempted, that the operation of the Act should be prospective, or that the whole of the rates should be thrown upon the lord during the currency of the lease. I have arrived at that opinion from the very great losses that the adventurers sustain, and from knowing that, because, in the majority of setts, there is a covenant, by which the adventurers are obliged to pay their dues, free of all deductions, except income tax, in point of fact, if the adventurers in the present existing setts were rated, it would fall entirely on them.

2028. Would

2028. Would it not be very unfair, in many instances, to other parties who had not avoided the rates, if you were to exempt the lords under the present leases from the payment of the rates upon their dues?—Yes, in certain cases it would operate unfairly; but if the payment of the rates were thrown upon the lord, that would operate where the dues have been reserved in money only, because they already pay rates if the dues are reserved in kind.

2029. If an enactment was to be passed, would you, as a matter of justice to the other ratepayers, and to those who now pay in kind, recommend that it should be made imperative upon those who now have money payments, to pay the poor?—I should make all lords pay. I feel myself, as a landholder, that it is very desirable not to place any impost upon mining adventurers, which would have the tendency to prevent the influx of capital into Cornwall, because I believe that the rental of land in Cornwall, without looking to the mineral profits, is very much increased by the vast amount of capital flowing into that county from London and Manchester, and other places, for the purpose of mining speculation.

2030. You think that the agricultural interests are very much benefited by mining operations as a whole?—Yes.

2031. So that it would be a great risk to check it by placing an impost by legislation?—Yes, there is no doubt that where a number of large mines are worked, there is very great additional value to the surface in building houses. I have an estate in the neighbourhood of the Caradon mines, where a field, that seven years ago was not worth 15*s.* an acre, is now let at the rate of 8*l.* an acre ground-rent for cottages.

2032. Mr. *Spooner.*] Do you conceive that the amount of dues paid to the landlord should be assessed at the same rate per pound as the amount of the rent of a farm?—No, because you are rating capital, and not income. Previously to 1832 there was only two-thirds of the amount of dues rated, and I should prefer to see it restored to that amount.

2033. Do you happen to know at what proportion of the rent received the land was rated at, at that time?—No, there are such different valuations in different parishes, that it is almost impossible to say.

2034. Mr. *Hutchins.*] How would you deal with existing leases where the tenants have made an arrangement with the lord to pay every kind of due or rate?—I should either exempt them, or throw the whole of the rate upon the lord by a clause to that effect, as was done in Ireland. There has been a great deal of discussion upon the incidence of the rates with regard to whether it would fall in future leases, suppose the present leases were exempted, upon the lord, or upon the adventurer. My experience goes to prove that it is almost impossible to say, because it varies with the different circumstances of the case. If a set of adventurers applied to the lord for a piece of land on the course of a lode, they would take the rate upon themselves. On the other hand, in an untried district, where there was but little prospect of a productive mine, probably the landlord would have to pay the rate; the adventurers would not consent to it; it all depends upon the demand.

2035. Colonel *Pennant.*] You referred to a difference in the valuation in different parishes; does that exist to any great degree in Cornwall as regards their rental value, as to the assessment to the poor?—Not the real value of the land.

2036. Are they assessed at an equal rate with regard to their rental value?—I think there was a valuation some eight or ten years ago in many parishes in our union, and then they were more equally rated. I cannot give any decided opinion as to whether there is any great inequality in the mode of valuing them, but I do not think that there is any very great inequality just around my own house.

2037. Mr. *George Cavendish.*] Can you say whether previously to 1832, any hardship was felt when the lords were rated to the dues?—No, I am not aware that there was, but I had not much experience upon the subject previously to 1832.

Veneris, 4° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. Kendall.	Mr. George Cavendish.
Mr. Spooner.	Mr. Philipps.
Mr. Littleton.	Mr. Ridley.
Mr. Hussey Vivian.	Mr. Colvile.
Colonel Pennant.	Mr. Deedes.
Mr. Bouverie.	

NICHOLAS KENDALL, Esq., IN THE CHAIR.

Mr. *Edmund Carlyon*, called in; and Examined.

Mr. *E. Carlyon.*

4 July 1856.

2038. *Chairman.*] YOU are a Solicitor living at St. Austell?—Yes.

2039. That is in the centre of a very large mining district?—Yes; there is a large mining district there.

2040. Have you given your attention much to mining property since you have been at St. Austell?—Professionally, I have been very much concerned in mining property in that particular district, more perhaps on behalf of the lords of the mines than the adventurers; but, of course, for the adventurers as well as for the lords.

2041. You have the charge of a very large mining property belonging to Major Carlyon?—Yes.

2042. What are the names of the mines under his property?—Boscundle mine is the mine which is working most extensively at present.

2043. Is there any other of note?—He has the Great Crinnis mine and the Pembroke mine united with the East Crinnis, and he has a mine called West Crinnis and the Charlestown United Mines.

2044. May I ask, is the Great Crinnis the same mine which was some years ago supposed to be the richest in the world?—It is the same, working under a new sett.

2045. Are you at all aware what was the amount originally that was ever raised in that mine upon the old working?—It was so large that at one time they paid very nearly 10,000 *l.* a year in royalties; but then the royalty was very high at that time.

2046. What was the royalty then?—An eighth. That, I should say, was under a sett granted in 1811.

2047. Are you aware of about the total amount of royalty paid to the Carlyon family from that mine under the old working; was it a couple of hundred thousand pounds?—I suppose it might have been as much as that.

2048. The original purchase was about 1,500 *l.*, was not it?—I cannot speak from my own knowledge; the purchase was in 1799.

2049. Were rates to the poor paid or not upon those royalties?—Yes, they were. Great Crinnis mine was rated.

2050. How is it under the present grant?—They are not rated now.

2051. Do you happen to know whether they were rated upon the full royalty at that time?—No; they were rated upon two-fifths of the royalty. All mines that were rated at that time, were rated at two-fifths in the parish of St. Austell.

2052. How was the property generally rated throughout the parish?—It was rated lower than it is now under the Parochial Assessment Act; the mining property was rated lower than the other property in the parish.

2053. On what ground?—I suppose from the greater risk attending the working of mines.

2054. Was that agreement, that the mine should pay on two-fifths, made on the introduction of the mining population, or after the mine had been set to work for some time?—I have searched the rate-books of the parish of St. Austell,

so far back as I can find any. The first rate-book that I can find bears date in 1826, and there were very few mines rated then. I made the calculation, and I found that they were rated at two-fifths; and that is further known by the printed report of a case of the King *v.* St. Austell, where it was proved that mines were rated upon two-fifths of their value.

2055. Up to a very recent period were all the mines on the Carlyon property rated to the poor?—I think up to the period of the Tremayne case.

2056. At present do you invariably grant your leases at a money rent?—Without exception. I have not granted a lease, except at a money rent, during the whole of my professional experience, and I suppose I have granted, for the parishes of St. Austell and St. Blazey alone, within the last five years, 15 or 16 leases.

2057. In what parish are those mines which you mentioned?—Great Crinnis is in St. Austell parish, Boscundle is in St. Austell, with a small portion in St. Blazey, and there are other mines in St. Blazey.

2058. Are there other mines in St. Austell and St. Blazey which have leases where there is no money grant, but where the grant is in kind?—I am not aware of any. The only mine that I find now paying dues, is a mine called Polgooth. Part of that is the property of Lord Mount Edgcumbe; but whether the dues there are paid in respect of the royalty, and of the ores reserved in kind, or in respect of bound dues, I do not know, but I rather imagine the latter; but there the dues are very small.

2059. What are they?—I think the total amount at which the mine is rated, at the present time, is about 73*l.* a year. That is the rateable value, not the amount of dues paid.

2060. Are there mines in St. Blazey parish that are rated to the poor?—Par Consols was rated at one time. That is the most important mine there; but I believe now it is not rated to the poor.

2061. Do you mean to say that there has been a new grant?—There has been a new grant.

2062. And that is now under a money payment?—It is under a money payment.

2063. So that there are no mines of any consequence, either in St. Austell or St. Blazey, that are rated to the poor now?—None at all.

2064. What is your opinion as to the effect produced by that on the other rateable property?—The effect of that of course must be to throw a greater burden upon the other property.

2065. Will you just enumerate the burdens that are likely to arise as far as rates go, out of the mining property?—I know of no burdens that the mines bring upon the parish, other than perhaps a certain proportion of poor, and which is perhaps beyond the proportion which any other interest would bring upon the parish; but I believe that it is very slight, for inasmuch as taking the proportion of deaths throughout the kingdom to be 17 in 1,000, the proportion of deaths for the whole of Cornwall is found, according to the Superintendent Registrar's Report, to be only 19, which is an average of two beyond the rest of the kingdom.

2066. Have you ever gone into a calculation as to the relative proportion of deaths between the agricultural and the mining population?—I have not been able to find that.

2067. What should you fancy is the relative number of paupers chargeable as regards the mining population and the agricultural population in St. Austell?—I do not think it is excessive at all, I can only judge by the amount of the rates. The rates in our parish are lower than the average of the whole of the parishes in the union.

2068. Can you form any idea of the relative proportion arising from the mining population and the agricultural population?—I should not say that the mining proportion is more than two per cent. beyond the agricultural.

2069. Is not it an acknowledged fact that the lives of the miners are much shorter than the lives of the agricultural population of Cornwall?—They are shorter, but there is no proportionate burden upon the poor-rates upon that account, because if they want relief during sickness they come to their own resources, that is, the mine funds.

2070. Are those funds sufficient?—I believe so; up to the period of their death.

2071. Have you ever been a guardian for the poor?—No; but I am a church-warden, and therefore an overseer of the poor.

 2072. What

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2072. What is the case with regard to the widows and orphans?—The mining interest employs a great number of women and children; the widows, if their husbands die, and they are young and able-bodied, are able to maintain themselves by their own resources; their children are able to go out at a very early period, and they have means of maintaining themselves such as no other class of people have equal to them.

2073. Does any large expense exist in your parish for the removal of the paupers of the mining population?—I do not know that it is large; but I believe that the removal of paupers is one of the principal burdens.

2074. Is not it something considerable?—It has never come within my knowledge.

2075. Is there any other casualty which brings about an expense, as far as the miners are concerned?—I am not aware of any; nothing occurs to my mind now.

2076. Is there much cottage building in St. Austell?—Yes, a great deal; especially on the part of the miners; as soon as they make a little money, it seems to be their first effort to live in their own house.

2077. It is their pride?—It is their pride to do so.

2078. The first thing that a miner does, when he has a little money, if he is a prudent man, is to build a house and get a garden?—Yes.

2079. And the first thing that the overseer does is to rate it?—Yes.

2080. If you exempt mines from poor-rates, what is the effect with regard to a miner having a little property; is it to his benefit, or is it not?—He can only bear the difference in proportion to all the other inhabitants.

2081. Is it to his advantage or not that mines should be exempted from the poor-rates?—Taking the question in the abstract, and not confining it to an isolated case, it is to his benefit that the mine should not be rated, inasmuch as throwing any increased burden upon the mines during the time of his bodily strength, and whilst he is earning his own living, would be diminishing his profits in a certain proportion; it is a matter of degree only.

2082. Do you think from your experience, that a mine being relieved from the poor-rate is of such moment, that the mine agents increase the wages of the miner?—I should doubt whether it has hitherto had that effect; but I think if the question were carried to any great extent, they would combine together and diminish the wages if mines were rated.

2083. Then hitherto the mines having been exempted from the poor-rate has been a burden to the miner, who has a cottage rated to the poor?—No, I do not go to that extent.

2084. You have very large clay-pits, have you not, in the parish of St. Austell?—Yes.

2085. There is a great deal of capital invested in those clay-pits, is not there?—Yes.

2086. Are the clay-pits rated to the poor or not?—They are rated to the poor.

2087. Then the owners of the clay-pits contribute to maintain the poor of the copper-mines?—Indirectly, inasmuch as they contribute to maintain the whole of the poor.

2088. The agriculturists throughout St. Austell contribute also?—Yes.

2089. In fact, the whole of the burden of the poor, including all the mining poor in St. Austell, is thrown on the other rateable property?—Yes.

2090. Do you fancy that the mines are of such a benefit to the other property as to make up in a measure for this burden?—I think that the mines are a great benefit to the other property, but I do not look at it with that view in considering the question of the rating of mines solely. I think that mines are of such a speculative character, that there is so much risk attending them, that it would be an unfair thing to throw any additional burden upon mines whilst other branches of speculative trade are left unrated. If mines should be rated, then I think there is other property still untouched which should equally contribute to the burden of the poor.

2091. To what property do you refer?—Stock-in-trade is not rated, and ships that come into port are not rated. There are risks attending those trades, and there is a great deal of capital invested in them. I look upon mines as an investment of capital, and I consider that there is no rateable superficies.

2092. And you think that because a mine causes great risk and speculation, therefore

therefore all other property should be rated to support it?—It is a speculation, a risk, and a burden to those who carry it on; but it is a source of very considerable profit and of great employment in the neighbourhood, and it also contributes to the value of the rateable property within the parish, by raising its value; and I consider that mines contribute indirectly to the poor's-rates in that way.

2093. There is a party who runs no risk, which is the lord?—He runs the least risk of any, if any.

2094. Take the lord; has not he a sort of underground farm in this property?—I cannot view it in that light. He has a property under ground.

2095. What is there in the nature of his property, seeing that there is no risk (because you would free the adventurer on account of his risk) that should free him entirely from all charges to the poor?—If he has the mineral property, it is a certain amount of capital in his hands. If he were to buy an estate, knowing that there were minerals under that estate, then the value of that estate would be enhanced accordingly. He would have to buy the minerals as well as the surface, and therefore if the capital were rated, or taken as the rateable value, of course it would be rating a certain amount of capital. What that proportion may be, it is not for me to say.

2096. Am I to understand that you would free both the lord and the adventurer from all rates to the poor?—That is opening such a large field that I do not like to give an individual opinion upon it. In the abstract, I should say that mines confer greater benefit than they do harm in contributing to the burden on the poor; and the difficulties are so great in rating mines, that I think it is better to leave well enough alone, than to interfere with the rating of them.

2097. Do you fancy that the rating of mines to the poor in olden times, when it was the practice, at all interfered with legitimate speculation in the county of Cornwall?—I think, perhaps, not. I believe it has always been the practice to rate the lord's dues and not the profits, although, in principle, they are the profits that are rated, and the profits to the lords have hitherto been much greater than now. In the parish of St. Austell, for instance, all the mines for which I act are granted upon renewed leases at much lower dues; one half lower than they were formerly.

2098. Is not that on account of the enormous capital that was required to set those mines at work again?—It is, of course, on account of the capital required.

2099. Are you aware what are the dues of Crinnis mine at present?—A sixteenth when working at a profit, and a twenty-fourth when working at a loss.

2100. Taking the whole of the parish of St. Austell, do you fancy that it is for the benefit of the parish that the mines should not be rated to the poor?—If the rating of them should have the effect of putting down the mines, of course it is.

2101. Do you think that it would have that effect?—I cannot say that it would have the effect of actually putting them down. Upon the principle that the last straw breaks the camel's back, it might have that effect in the case of poor mines. There are mines that are now tottering, and it might have the effect on the adventurers of causing them to make up their minds to abandon the concerns.

2102. You do not speak of a case that happens frequently; it is only a possible case that you speak of?—No; because in the last 20 years scarcely any mines have been rated.

2103. Do you fancy that it is for the benefit of the parish of St. Austell generally that the mines should not be rated to the poor?—I can only give a similar answer to that which I gave just now; I do not think I can go further, it is merely setting one interest against another; it would be a question of the balance of interest whether the mining interest in St. Austell were greater or the agricultural.

2104. It is a very material point for the Committee to know what your opinions are, seeing that you represent a very large mining property, one mine having been the richest ever known in England; will you be good enough to give the Committee your opinion upon that subject?—I have scarcely spoken to a person in the neighbourhood of St. Austell without finding that he was of opinion that it would be impolitic to rate mines.

2105. Is that your opinion?—I decidedly come here to express my opinion that it would be unadvisable to rate mines.

2106. You said just now that there were certain benefits that would arise to

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the other rateable property which would in some measure make up for the loss that it would sustain by bearing all the proportion of the mining poor. Take an estate removed from some mining property in the neighbourhood of St. Austell, and point out the benefits that would be derived to that estate?—There is a greater demand for the whole of the produce of that estate.

2107. Prior to the mines springing up, was there any lack of sale for the produce of the estates in the neighbourhood of St. Austell?—St. Austell was a very small town originally, and since the rise of the mines St. Austell has increased to a large district, and is still increasing very rapidly; and I attribute that entirely to the mining operations.

2108. Take a farm some little distance from St. Austell, in what way does that benefit by the mines?—Inasmuch as the town of St. Austell has improved, and there is a large market, there is a more ready sale for the corn.

2109. Does the farmer get higher prices at St. Austell than he would get elsewhere, or than he got before the mines sprang up?—It enhances the value of agricultural produce to have a market near at hand, where the prices are at least equal to those of other markets.

2110. Has not the agriculturist for the last four or five years been very much distressed for want of labourers in consequence of the mines being in the neighbourhood?—The distress, I think, was occasioned by the high price of corn; and the agricultural interest were the first to find the difficulty of meeting the price of labour, the price of labour being high on account of the high price of corn. I believe that the mining labourers were kept longer in pay than any other interest, inasmuch as mines must be kept up whether the adventurers will or not; there must be a certain amount of labourers kept on the mines, which is not the case in agricultural interests, because there they can be more easily dispensed with.

2111. Mr. *Philipps.*] I think you stated that when Crinnis mine was rated it was rated upon $\frac{2}{3}$ths of the royalty?—Yes.

2112. Was that the common mode of taking the rateable value of the royalty, or was it peculiar to that mine?—I was merely speaking of the rates of all mines in the parish of St. Austell at that period; they were all rated upon $\frac{2}{3}$ths.

2113. Was it a common practice at all in other places?—I do not know.

2114. You say that miners, when they make a little money, build houses generally; what leases do they get?—Formerly they were 99 years, terminable upon three lives, but since the days of emigration we are getting more into the practice of granting them for a fixed period of 60 years.

2115. Do you know what is the rateable value of the parish of St. Austell?—It is somewhere about 29,000 *l.* or 30,000 *l.* a year.

2116. Mr. *Deedes.*] Did I rightly understand you to say that you let land for the purpose of the miners building these cottages upon it for a term of 60 years now?—Yes.

2117. To each individual miner who wants to erect a cottage?—Yes; a miner fixes upon a waste spot of ground; he is desirous of building a house upon it, and he pays ground rent for the superficies required for building his house and for a garden plot; he has that for a term of 60 years.

2118. He has a lease?—Yes, for 60 years.

2119. And in the event of his going, from the mine not answering, he can dispose of that lease?—Yes, he can sell it as his own property.

2120. Without having given a very decided opinion, I collect from your evidence that you think no great hardship is inflicted upon other property by property in mines not being rated?—I think not; I think all rateable property would find its own level if left to itself in its present state.

2121. You said, I think, that this particular mine, which at one time returned about 10,000 *l.* a year in dues, for a certain period up to the year which you mentioned, was rated?—Yes, up to the time that it was abandoned; it became poor; it was worked out apparently.

2122. During the time that the mine was rated, was any hardship inflicted upon the owner of the property by his contributing to the rates?—It was so much taken out of his capital, whatever the amount was that he had paid.

2123. It was a porportion of the net rent, the profit?—What he received, minus the rates, was of course clear profit to him.

2124. Did or did not the system of rating, which existed at that time, affect prejudicially the letting of leases?—No, I think not; the letting of leases depends upon

upon the profits of the mine labourer, rather than otherwise, because, if a mine is prosperous, and a labourer is making large profits out of that mine, immediately he has sufficient capital, he builds his own cottage to live in.

2125. But the lord, who at that time paid the rate in the proportion which you have stated, did not suffer beyond what he paid?—Although it was rated to the lord, yet it came out of the adventurer's pocket, inasmuch as there was a covenant in the lease, that all outgoings should be paid by the adventurers. Nominally the lord was rated, and his name appeared upon the rate-book; but it came out of the pockets of the adventurers, which was not so much felt, inasmuch as it was a prosperous mine.

2126. That was a covenant in the lease?—Yes; I have never seen a lease without that covenant in it.

2127. Then there was no practical difficulty in levying the rate at that time?—None whatever.

2128. And under any circumstances, whether the mine is worked at a profit or at a loss, still the lord received, according to your evidence, a sum by way of dues?—Yes, certainly.

2129. A 15th if working at a profit, and a 24th if working at a loss?—Yes.

2130. Mr. *Hussey Vivian.*] You have been asked whether the clay works contribute towards the support of the copper mining poor; is it the fact that any great body of poor miners, or the families of miners exist, and are chargeable on the rates in mining parishes?—I think that the proportion of copper miners to their number is even smaller than in any other case, certainly smaller than the proportion of clay labourers.

2131. Do not copper and other metallic mines afford great facilities for the employment of children?—Yes, undoubtedly; I might draw the attention of the Committee to the great difference between the working of metallic mines and the working of coal mines. Of course coal mines, under a special Act, are prohibited from employing children, because the works are under ground. In copper mines the children are employed on the surface. Taking the whole number of miners employed in coal mines, and comparing that with the number of miners employed in copper mines, although there are only 12,768 copper miners, males, there are 1,565 females, which is a greater number than the whole amount of females employed in coal mines; whilst the number of males employed in coal mines is 150,722, that is, of 20 years of age and upwards; 2,353 children, that is, persons under 20 years of age, are employed in copper mines, whilst in coal mines there are only 1,295.

2132. The inference that you would draw from that probably is, that the families of miners who have either died, or who have been killed by accident, do not become chargeable on the parish?—Yes. I stated just now that widows, if they are left widows by their husbands being killed by accident, are able to maintain themselves, and are able to send out their children at a very early age to help to maintain themselves also by working on different subject matters on the surface of the mines.

2133. So that, practically speaking, very few of them become chargeable upon the parish?—I think the number is very small in proportion to the number employed in the mines.

2134. Is not the rateable property of a parish largely increased by mines being started in it?—I have no doubt of it myself. A farm would let at a higher rental in the neighbourhood of a mining district than it would at a distance from a mining district.

2135. You have spoken of miners taking small plots of waste ground, building houses upon them, and bringing them into cultivation; they are immediately rated to the poor, are they not?—Yes.

2136. And they consequently increase the rate?—Yes; and that burden is not generally thrown upon the miner himself, because they are generally cottages under the value of 6 *l.* a year, and they are rated to the landlord, and the landlord pays for the cottages.

2137. But he receives a high rent for lands which were before valueless?—Yes, he does.

2138. So that the quantity of ground reclaimed in mining parishes, which are generally barren parishes, is very great, is not it?—Yes, very great. Mines generally happen to be in the neighbourhood of barren land.

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2139. Do you consider that the effect of starting a mine in a purely agricultural district would be to increase the rates of that district?—No, I think not.

2140. Do you think that the rates would thereby be diminished?—I think that the amount would gradually diminish as the value of the property increased; according as the prosperity of the mine, and as the employment for labour increased.

2141. Is it not the fact that the rate of the miner's wages must depend upon the demand for labour?—Yes, certainly.

2142. So that the more work there is to be done in the district, the higher rate of wages would become?—Yes.

2143. Take the converse; assuming that the effect of throwing additional burdens upon mines would be to cause some mines to cease, would not that diminish the demand for labour materially?—Yes, the miners who had been employed in a mine which had ceased would be obliged to seek labour elsewhere, and if they seek that labour in their own district, of course competition would lower the price of labour.

2144. The miners would be of course damaged by any measure which would throw that additional burden upon the mines?—Yes, to a certain degree.

2145. Is it an isolated fact, as has been asked, that there are mines now working at a loss which might be stopped by any extra burden being thrown upon them?—Not at all.

2146. Are there not numberless instances of mines now being worked in the county of Cornwall at a loss?—Yes.

2147. So that it is quite impossible to say what the effect of throwing any additional burden upon them might be?—Certainly.

2148. Are not the rates in St. Austell and St. Blazey generally low?—Yes, they are; the highest rates in the district of St. Austell are those where there are no mines; they happen to be the hamlets and towns which have been alluded to before, in which the rates are very high.

2149. The rates in St. Austell and St. Blazey are low?—They are amongst the lowest in the district in proportion. I see that the average rate of St. Austell for the last five years has been 2*s.* 8*d.* in the pound; and the average rate, supposing there were a union rate, and not a parochial rate, would be from 2*s.* 9*d.* to 2*s.* 10*d.* In the parish of Mevagissey the rates were 4*s.* 6*d.* in 1854, and 5*s.* 8*d.* in 1855. In the parish of Grampound they were 4*s.* 6*d.* in 1854, and 5*s.* 8*d.* in 1855.

2150. Mevagissey would be hardly fair to take, would it?—I will take another, I will take the parish of Roche; there the rates are higher than in the parish of St. Austell. In 1854 the rate was 3*s.*, and in 1856 it was 2*s.* 10*d.*

2151. Take a purely agricultural parish?—Roche is a purely agricultural parish. In St. Ewe the rates were 3*s.* 2*d.* in 1854.

2152. Was not Polgooth a very losing concern?—Yes.

2153. There has been a very large outlay in endeavouring to resuscitate it, has there not?—Very large; it has been on its last legs many times.

2154. The same may be said as regards Great Crinnis, may it not?—Yes, that is a losing concern.

2155. Are not the mines generally, in the parish of St. Austell, unprofitable? I only know of one in that parish paying a dividend.

2156. When the lease was granted for Boscundle Mine, was not the argument used that, if it were granted on a money rent, the lessee could afford to pay higher dues?—Boscundle Mine was a mine that was resuscitated. It was considered to be what is called the most kindly part of an old mine. The old mines were abandoned by the adventurers; they thought that they were not worth carrying on; and Mr. Morcom had some favourable opinion of the Boscundle part, and he applied for a sett of that mine. He applied to me, and I had many interviews with him, and also with the lord, and it was so doubtful, apparently, to me, whether he would take it or not, from his fighting so very hard to get low terms, that it appeared to be quite the turning of a straw whether he would take it or not. The question of the rates was then brought up, and it was arranged that he should have the sett at a money rent, in order that he might be exempted from rates.

2157. Do you consider it probable that if a money rent had not been the basis of the lease, that mine might not have been started?—Of course I cannot say that; it only appeared to me that he wanted the most reasonable terms.

When

When I say that he was allowed to take it at so low a dues as a forty-eighth for the first two years, it might reasonably be supposed that any additional burden thrown upon the mine would have had considerable weight with him. I believe, myself, that it will be an unfair proceeding to alter the present contracts, which were originally entered into between the parties, inasmuch as the whole of the mines for which I am concerned have been based upon that principle. It has been known by the parties contracting that the dues would be so much, and that those dues would be free from all parochial outgoings to the adventurers.

2158. Therefore any legislation now would alter the original contract?—Yes.

2159. Which you consider would be unjust?—I consider that it would be unjust; because, even if one half be thrown upon the lord and the other upon the adventurer, still it is a matter of degree; both parties then are prejudiced to the amount of one half.

2160. In reality the adventurer pays the rate, does he not, whether it is placed upon the lord or upon the adventurer?—Yes, under the existing leases.

2161. Would not that be the case under any lease?—Under any lease that I have ever seen; if I were acting for an adventurer, I could not object to the clause in the lease by which the adventurer is made to pay all outgoings.

2162. Do you consider that the rates would be lower if poor-rates were charged upon mines?—It must be so, because there is a greater amount of rateable value in the parish.

2163. So that in that case it might be said, assuming as you have already stated, that the mining population does not yield any considerable proportion to the whole of the parish, that the mines were to a very great extent supporting the agricultural poor?—No doubt of it.

2164. To a much greater extent than the proportion which they contributed to the whole of the parish?—Yes, in that case.

2165. Mr. *George Cavendish.*] Supposing it were thought right that mines should be rated to the poor, should you consider it desirable to rate the lord or the occupier?—I think it is a matter of indifference; it is fighting with a shadow, almost; but I see no objection to the lord being rated, on the principle that the person who is nominally to pay the rates should be the person actually rated; even if the lord requires it to be repaid him again by the adventurer, yet I think the lord should be the person upon the rate book.

2166. Whether the lord or the adventurer were rated, it would eventually fall upon the adventurer?—Under the existing contracts it would; and if any legislation were made prospective, it is a matter of arrangement between the parties.

2167. What arrangement would you make with regard to existing leases?—I cannot conceive that any arrangement could be made at all; the existing leases should be allowed to run out their present terms under the present state of the law.

2168. Mr. *Colvile.*] Do you not think, contrary to the opinion which you have expressed, that all rating ultimately falls upon the landlord?—Yes, in principle; because when an estate is rated, it is the landlord's profit that is rated, and not the tenant's profit, because the criterion of rateable value is the rent; but I cannot possibly say that the dues of a mine are a criterion of the profits of that mine, because there may be heavy dues paid when no profits are realised.

2169. The profit that the lord receives is clear profit?—Yes.

2170. And there can be nothing inequitable in rating him upon it?—But it would not be clear profit to the lord if he were rated upon the full amount of his royalty, because he may have purchased the mineral rights alone; and if he were to be rated upon that, it would be rating his capital to that extent; and therefore I cannot conceive that there is any principle which says that the amount of dues or royalty paid to a lord from one Lady-day to another shall be the rateable value, because even that would be contrary to the present Parochial Assessment Act, for that Act says that the rateable value of property rated shall be that which it shall be let for from year to year, free of tenants' and other outgoings, which is different from saying that the rateable value of the property shall be the gross amount of dues. I cannot allude to the particular Act, but I have seen those words, and I cannot but conceive that that would be a hardship.

2171. Assuming that mines were to be rated, you think that it would be best

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to rate the lord, because it must ultimately come upon him?—Yes; it is more simple to rate the lord in respect of his dues than the adventurers in respect of their profits.

2172. Do you know what comparison the average rates in Cornwall bear to the whole of England, or to any agricultural county?—I believe they are lower than all other counties.

2173. In the event of a mine ceasing to be worked, what becomes of the population employed in that mine?—A great part of the mining population is a migratory population; they will go wherever there is a prosperous mine.

2174. So that in the event of a mine ceasing to work, the agricultural interest would not be saddled with the maintenance of the pauper mining population?—I believe not.

2175. Is not it true that the ores taken away from the mines are generally taken away by the carts of the small farmers in the neighbourhood?—Yes, they are.

2176. Therefore the agricultural interest must materially benefit by that?—Yes; and in many other ways they receive a benefit.

2177. Mr. *Spooner.*] You have spoken of the voluntary funds of the mines; will you explain what you meant by that?—I meant that a fund was provided in case of sickness; it is called the Doctor and Club Fund.

2178. Is there a club?—Yes, there is a club in each mine.

2179. Do all the working miners contribute to that club?—Nominally they do, because when they receive their pay there is a certain proportion deducted for the doctor and club; but I believe in reality it comes out of the funds of the adventurers, inasmuch as they pay the miners accordingly.

2180. There is a club, the funds of which arise from the wages paid to the working miners?—Yes, there is.

2181. Who has the disposal of that fund?—The mining adventurers.

2182. And they employ that fund in the support of the working miners in sickness?—Yes; and every mine has its own surgeon at a salary, who takes care of the invalids of the mines.

2183. Is that fund applied to anything else than cases of sickness; if a man should have a large family, and be reduced to poverty or want from not getting enough to maintain his family, does he obtain relief from that fund?—Not as a right, but I believe that the adventurers very often take cases into their consideration, and relieve, where they could not do so as of right.

2184. Do you know any instance where a parish officer has refused to relieve a poor miner's family, upon the score that he received relief from that fund?—I never heard of any instance.

2185. Suppose an adventurer is rated upon the profits of his mine, do those profits arise from the quantity of ore that he gets?—Yes.

2186. Do you consider that to be his stock in trade?—Yes; I said as much, I think, before.

2187. Then you would not object to his being rated to stock in trade, if all other stocks in trade were rated?—No; because the basis of all rating is equality.

2188. Your great objection to rating the adventurer is that you are rating stock in trade, while other stock in trade is exempted?—Yes.

2189. If you rate the dues of the owner of the mine, do you consider that you are in any way only rating his rent, or do you not consider that you are rating the instalments of his property being repaid to him?—You may look at it in that light, that it is rating the amount of instalments of the purchase value of his property.

2190. Do you know any instance of any kind where any landlord is rated for the instalments paid to him in part of his capital?—I do not know of any instance, and I think that it would be contrary to all the principles of rating.

2191. *Chairman.*] I understood you to state, that in leasing Boscundle, and in leasing Crinnis, you leased old mines which you were anxious to resuscitate?—Yes.

2192. And in order to do that you set them at low royalties; and you also exempted the lessees from payment of rates to the poor?—Yes.

2193. And that contract having been made, you think it very unfair that any Act of Parliament should be passed by which those mines should be rated in any way to the poor?—I think it would be very unfair to them that any Act

of

of Parliament should be passed that should set aside that contract, which was entered into according to the known state of the law.

2194. You would not rate either the lord or the adventurer?—No.

2195. In order to resuscitate that property, you think that you had a right to relieve the lord from the poor rate, and place it upon the agricultural parts of the parish?—No; if the leases had not been granted there would have been no rates, because the mines would have ceased: there is the disadvantage of rating mines at all, because when the mines are working profitably, they throw no burden upon the parish, but confer good upon it; but when the mines cease to work, you have no longer any fund to go to for the rates.

2196. Did you bring a large population into St. Austell by setting Crinnis to work?—Yes; I will suppose so.

2197. And that population is wholly dependent upon other rateable property for its maintenance in case of casualties and sickness?—No; I say that the population does not bring much burden upon the parish, inasmuch as it is brought there by that mine, which is prosperous, and the miners, from getting high wages, higher than other labourers, keep up the price of agricultural produce, themselves not requiring much assistance, and therefore they confer more good upon others than they are a burden upon the rest of the property.

2198. How long must they subscribe to the Mine Fund before they can receive the benefit of it?—I believe they are entitled to the benefit of it at any time; it is like an insurance.

2199. You stated that in the case of miners' cottages, where the rental is under 6*l.* a year, the owner of the fee generally pays the rates; is that the case in your neighbourhood?—Yes; both in St. Austell and St. Blazey the owners of the property pay the poor-rates of the small tenements; it is called the Small Tenements Rating Act.

2200. An allusion was made to the profits which farmers receive from letting out their horses and carts for hire; how do you manage with regard to way rights?—All property rated to the poor is rated to the highway rates.

2201. Then mines not contributing to the poor do not contribute to the highway rates?—No.

2202. Are your highway rates very high in St. Austell?—I think there is generally a rate of 2*d.* every quarter of a year; it is about 8*d.* a year.

2203. What does that amount to upon the whole rateable value?—The rateable value is about 29,000*l.*

2204. You mentioned Roche as an agricultural parish; are you not in error in saying that?—It is a nondescript parish.

2205. Has not there been more money lost in mines in St. Roche within the last 20 years than any other parish that you know of, and has not that brought a very large mining population, which is a very heavy burden, to the parish?—No; I think it has not left a large population there; because when a mine fails they immediately leave the district, and go to other mines that are more prosperous.

2206. Whence arises the increased rate of St. Roche?—I think it is more of an agricultural parish than other parishes.

2207. Do you happen to know the number of miles of highway road in the parish of St. Austell, exclusive of turnpike road?—The St. Austell mines are very near a shipping port.

2208. Have you any idea of the extent of the highways?—The parish of St. Austell is 10 miles in extent; it has a great deal of turnpike road.

2209. Do you know how many miles there are, exclusive of the turnpike road?—I do not know of any mine that has more than three or four miles to go to a shipping port.

2210. Do you know the amount of the whole of the roads?—I cannot say.

2211. Are there any turnpike roads that are in any way supported by the parish rates now?—No; they all support themselves.

2212. Can you give any guess as to the proportion which the roads used by the occupiers and owners of mines in carrying their ores to market bear to the whole highways of the parish, exclusive of turnpikes?—I should think not one tenth.

Mr. *Samuel Seccombe*, called in; and Examined.

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2213. *Chairman.*] YOU are a Mine Agent in the neighbourhood of Liskeard?—Yes.

2214. You have been present here for some time during the examination of other witnesses, have you not?—I was here on Tuesday week.

2215. The Committee are now going to quite a new district, are they not, namely, the east of Cornwall?—Yes, what is termed East Cornwall.

2216. Till within a very few years there was nothing like copper ore found in that district of any amount?—There was not very extensive mining carried out, but many years ago there was a rich mine in the neighbourhood, at Calstock, worked by Messrs. Williams & Fox, which returned a very large profit.

2217. Your immediate district is what is termed a new mining district, is it not?—Some might term it a new mining district, but there was mining in the parish of Linkinhorne 200 years ago.

2218. Of what mines are you manager?—The Phœnix mines.

2219. In what parish is that mine situated?—In the parish of Linkinhorne.

2220. How long has that mine been at work?—By that name it has been working 14 years, but by a former name, the Cornwall Great United; it was worked about seven or eight years, and previously to that the sett which we are now working was called, one part, Clannicombe, and the other part Stowes.

2221. It is now a very considerable mine?—Yes; we are employing a great many people.

2222. What is the depth of the mine?—One hundred and seventy-three fathoms under the adit.

2223. How deep is the adit?—Fourteen fathoms.

2224. What number of men do you employ?—The number of persons at present employed is 257, taking the surface and underground.

2225. It is a dividend-paying mine, is it not?—Yes; we are making some profits now.

2226. How long is it since you have been making profits?—About four years.

2227. What has been the outlay on the new working of your mine from the commencement?—The expenditure on the mine, on the new working, has been over 91,000*l.*

2228. What is the return of ore?—The amount received for ore sold is 112,000*l.*

2229. Out of that how much has been paid for lord's royalties?—Our amount of dues is an 18th, with the exception of a short time, when we were so very poor the lords gave up the dues till we were in a position to meet our costs.

2230. In your 91,000*l.* of costs, you include, of course, the lord's royalties?—Yes, the lord's royalties are included. I can give the particulars, if you please.

2231. Taking it in round figures, you have expended 91,000*l.*, and you have made 112,000*l.*?—Yes.

2232. So that you have made 21,000*l.* profit?—That is the profit made by what is called the Phœnix Company, which is a portion of the Cornwall Great United Company; it has been stated that they spent upon their property in Linkinhorne something like 40,000*l.* or 50,000*l.*; but this is a portion of that company that carried on the mines to a certain extent.

2233. For how long have you had the management of the mines?—Seventeen years. I had the management for the Cornwall Great United Company for some years, and since that, of the Phœnix.

2234. Can you state the profit and loss under the old working?—The loss was stated to be something like 40,000*l.* or 50,000*l.*; but I cannot go into the figures, for I have no data with me.

2235. Take the whole amount of ores raised, and the amount of money expended since you have been there, under both companies, upon that one mine, how does the account stand?—We have made a profit for the Phœnix, the difference between 91,000*l.* and 112,000*l.*; that is taking 14 years since 1842; before that there was a very large outlay.

2236. You cannot go into the particulars of that?—No, I cannot; I have no data for that.

2237. Under the old workings, did they raise any ore of any moment?—Some tin ore, principally on what is termed the upper part of the lodes.

2238. But

2238. But not copper?—Not much copper till we got something like 100 fathoms below the surface, and for sinking a portion of that we paid 50 *l.* a fathom. In the same vein we have still tin continuing with the copper to the deepest levels, so that we sell tin occasionally now.

2239. The same vein contains both tin and copper?—Yes, it carries both tin and copper to the very bottom levels.

2240. What are you doing now?—We are realising a profit.

2241. How much profit did you make last year?—About 8,000 *l.*

2242. Do you pay poor-rates or not?—We do not. We have not paid any since I have been on the mines.

2243. Who is the lord of the mine?—The Prince of Wales.

2244. It belongs to the duchy?—Yes. An attempt was made to rate us.

2245. Who attempted to rate you?—The Linkinhorne parish, and we appealed against the rate, and it was carried first to the petty sessions at Launceston, and from that to the quarter sessions at Bodmin, and there the rate was quashed. They rated us at 400 *l.*

2246. The petty sessions allowed it?—They quashed the rate. The parishioners carried it still further. When told by the Chairman, (Mr. Lethbridge, at Launceston), that, according to the grant, they had no grounds whatever to go further in the matter, they would pursue it. The statement was, that they should create a blaze, and the blaze was, that they put themselves to something like 90 *l.* or 100 *l.* expense.

2247. And you succeeded on both occasions?—Yes.

2248. Yours is a money-payment lease?—Yes, which they might have seen if they had come to the office; it was always open to them.

2249. As far as the way rates in your parish go, how are they?—They are on the decrease; they are going down. From Lady-day 1838 to Lady-day 1839, the whole receipts were 281 *l.*, and the disbursements were 300 *l.*, and then it goes on from that down to 1840, when the receipts were 364 *l.*, and the disbursements 284 *l.*, and down to the present time, in 1856, the disbursements are 213 *l.*, against 237 *l.* in 1838, and 300 *l.* in 1839.

2250. Is there any railway near?—Yes, there is railway into the mine; but I think, on the whole, the highway-rate is much the same, for I do not think that the small additional work on the roads has made much difference to the way-rate.

2251. Have you had any complaints from the other ratepayers?—Yes, at first we had a great deal of complaint, but I think that that principally arose from the fact that their labourers used to get 1 *s.* 6 *d.* per day, and they had to advance them a little, in order to keep them, or else they would have found employment in the mines. We pay our labourers 2 *s.* a day, and they have to get theirs in proportion. I think that has been one great complaint.

2252. You have a mining club?—Yes, of which I have the particulars here.

2253. Taking it as a whole, does your mining club meet the wants of the pauper miner, where he is made a pauper by accident or by ill health; take the case of your own mines?—Up to a certain time we fully compensate the whole, but if we compensated them to the end of the time, we should certainly be giving a premium every year to the landed interest. Every cottage pays a rate. Before the mines were in the same prosperous state that they are now, cottages were only rated at a pound a year, which are now rated at three pounds a year, and they have increased from 1842, when there were 95 cottages to 280 in 1856, so that in 1842, when the Phœnix mines commenced, there were only 95 rated at a pound a year each, and now, in 1856, there are 280 rated at 3 *l.* a year each; so that the mines in our district employs a great portion of the agricultural population; that is, they are superfluous labourers. We have full 50 of them employed in different occupations, some of them being farmers' sons working engines, and engaged in different occupations, who would have had no other employment, for the number of farms do not increase.

2254. Do you think that your mining club maintains, upon the whole, the mining poor?—I do not think that they maintain the whole mining poor to the end of the chapter; up to a certain time they are maintained, for we pay them 1 *s.* a day for all the sick time when engaged upon our mines.

2255. Is that above the usual average?—I do not know. In all the mines that I have had under my direction, and I have been an agent above 20 years, that has been our rule.

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2256. What is the end of the chapter?—When the mine is abandoned, and the whole establishment broken up.

2257. Where are the miners then?—We do not look forward to see that; but there are many instances where mines do become abandoned, still they find their way into other mines, and get employment.

2258. Is not it the fact that when a mine becomes abandoned, the end of the chapter of those poor miners is, that they are placed upon the pauper list?—We have had but few instances of that for the last 14 years, in our district.

2259. What becomes of them?—They migrate, and find their way into other mining districts. Our mines are filled up with men coming from other parishes, and if they find a mine springing up in other parishes, where they can have a better amount of wages for their labour, which is the commodity that they have to go to market with, they are off directly.

2260. They cannot go on for ever in that way; what is the end of the chapter?—I have been agent for 22 years, and this has been going on in the same way for all that time.

2261. You are happy in having nothing but the sinews of the young men to work upon?—We have them employed in our mine from the age of seven to near the age of 70, so that we think we have our fair proportion of old as well as young.

2262. Have you never seen the end of an old miner as a pauper?—I have no doubt that I have seen some who have had to apply for parochial relief in that time; I have seen many hundreds of the mining population that during their working time have been careful and prudent over their earnings when they have got a start, which I have had the pleasure of paying to many of them, and they are able to go and build a cottage and make some little provision for after life.

2263. If you free all mines from poor-rates, must it not be the case that after the adventurers in mines have had the whole of the health, and strength, and work out of the miners in a large proportion, at the latter end of their days they must become chargeable on the agricultural population?—Not to a greater rate than the amount which they contribute towards the poor's rate on their cottages.

2264. Must not it be the fact that they must eventually come upon the parish?—Some that have been improvident must come back upon the parish.

2265. What number of miners, taking a per centage of them, make a provision for old age; is it two per cent.?—I believe in the case of those that I have been connected with it is more than 20 per cent. I will take the parish of Calstock. In the parish of Calstock I think you would find that they would average more than 20 per cent., where they have had the privilege of taking ground at a cheap rate, and building cottages upon it. In the parish of Linkinhorne, a very large portion of those cottages are built by miners, and in the parish of St. Cleer a larger proportion have been built by miners, and it is the same in the parish of St. Ive.

2266. Do you think, taking the mining population generally, that 20 per cent. of them have made provision for old age?—I do not say the whole of them; I speak of the district which comes under my own knowledge, and I give that as my opinion.

2267. You have been a great deal throughout the mining districts of Cornwall, have you not?—I have been chiefly in the eastern part of the county; I have been engaged in mining something like 36 years. I am 46, and I have been engaged in mining for 36 years; I began at the lowest stage, at the trunk at Drakewall's mine, in Calstock.

2268. Taking all the mining districts that you have known, what per centage should you fancy there was of miners who have made provision for their old age, so as to make them independent of parochial relief?—It is impossible to say.

2269. Should you fancy that it is 10 per cent.?—It is more than that, I think.

2270. Will you give the Committee your opinion as to the advantages that those parties who are not interested in mines as lords or adventurers, have to compensate them for the losses which they sustain in maintaining the mining poor?—As far as my view goes, in any district where mines commence, there is an enhanced value directly of all property, but of some property more than other

other property; cottage property, for instance. Within my knowledge, cottage property in the parish of Linkinhorne, instead of being rated at 1 *l.* a year, has been rated at 3 *l.* a year, and they have gone up in the like proportion as to the rental. Some advantage is gained by a great amount of horse-labour for small tenant farmers, where they have been able to get their money once a month from the mine, by working their horses a half or a quarter of the time upon those mines. There is also an advantage to the larger class of farmers, that instead of sending their cattle 20 or 30 miles to find a market, they have been able to find a better market at home in the neighbourhood where they live. The consumption of animal food within seven miles of Liskeard is now 10 bullocks and sheep to one compared with what it was 10 years ago.

2271. Take the parish of Linkinhorne, do you think that the whole parish is so benefited by the mines that they can afford, and ought to afford to maintain your surplus poor, which you cannot maintain yourselves?—I think that they are getting pretty well satisfied that the mines are a benefit instead of an injury it being their surplus poor that we are employing.

2272. They have taken some time to come to that conclusion?—Yes; it takes some time to convince an agriculturist that 100,000 *l.* or 200,000 *l.* brought in and expended in his district will ultimately benefit him; but I think he is beginning to see it.

2273. Mr. *Philipps.*] The last witness stated that when Crinnis mine was rated, it was rated upon two-fifths of the royalty; did you hear him state that?—Yes, that is out of my district; I am further east from that.

2274. You do not know whether such a proportion has been a common proportion?—Quite the reverse. I think it is something like the Devon Consols; they pay a twelfth dues; we pay an eighteenth; it runs generally from a fifteenth to a thirtieth.

2275. He said that they took the dues and rated the mines upon two-fifths of the dues?—I do not know anything of that mine; nothing of that sort has come under my notice.

2276. Mr. *Ridley.*] Do you know the parish of St. Cleer very well?—Yes; I have been living in the adjoining parish of Linkinhorne for the last 17 years.

2277. Do you know what was the poor-rate in the parish of St. Cleer 15 years ago?—In 1837 the poor-rate was 2 *s.* in the pound; in 1838 it was 2 *s.* 6 *d.*; in 1839 it was 2 *s.* 9 *d.*; in 1840 it was 3 *s.*; in 1841 it was 3 *s.* 3 *d.*; in 1842 it was 2 *s.* 3 *d.*; in 1843 it was 2 *s.* 5 *d.*; in 1844 it was 2 *s.* 4 *d.*; in 1845 it was 2 *s.*; in 1846 it was 1 *s.* 10 *d.*; in 1847 it was 2 *s.* 11 *d.*; in 1848 it was 2 *s.* 1 *d.*; in 1849 it was 2 *s.* 5 *d.*; in 1850 it was 2 *s.* 2 *d.*; in 1851 it was 2 *s.* 1 *d.* in 1852 it was 1 *s.* 10½ *d.*; in 1853 it was 2 *s.* 0½ *d.*; in 1854 it was 2 *s.* 4 *d.*; and in 1855 it was 2 *s.* 8 *d.*

2278. Do you know what the way-rate has been during that same time?—Yes; in 1838 the way-rate was 2 *s.* 2 *d.*; in 1839 it was 2 *s.* 4 *d.*; in 1840 it was 1 *s.* 8 *d.*; in 1841 it was 1 *s.* 8 *d.*; in 1842 it was 1 *s.* 8 *d.*; in 1843 it was 1 *s.* 8 *d.*; in 1844 it was 1 *s.* 9 *d.*; in 1845 it was 2 *s.* 4 *d.*; in 1846 it was 1 *s.* 4 *d.*; in 1847 it was 1 *s.*; in 1848 it was 6 *d.*; in 1849 it was 6 *d.*; in 1850 it was 7 *d.*; in 1851 it was 6 *d.*; in 1852 it was 6 *d.*; in 1853 it was 8 *d.*; in 1854 it was 1 *s.* 3 *d.*; and in 1855 it was 10 *d.*

2279. According to that, there has been a very considerable decrease in the rates since the time of the new mining?—Yes; there was very little mining previously to 1837; it was not considered a mining parish.

2280. Has the population of that district increased at all?—Yes. According to the census, the increase from 1841 to 1851 was 931; a considerable increase has gone on since, but I cannot state the numbers. It was 1,412 in 1841, and 2,343 in 1851, giving an increase of 931 in the parish; that is for the 10 years, in St. Cleer.

2281. Can you give the Committee the expenditure of the doctor and club for the relief of the poor in the parish of St. Cleer in the year 1837?—I can give a part of it. Taking the West Caradon mine, the doctor and club fund amounted from 1852 to 1853 to 191 *l.* 13 *s.* 6 *d.*; from 1853 to 1854, to 179 *l.* 16 *s.*; from 1854 to 1855, to 143 *l.* 16 *s.* 5 *d.*; from 1855 to 1856, to 144 *l.* 10 *s.* 4 *d.*; making in the four years 659 *l.* 16 *s.* 3 *d.* paid by West Caradon adventurers for medical attendance for relief to the miners and their families.

2282. What has been the state of the church town of St. Cleer since the opening of those mines; has it increased or decreased in prosperity?—It has very much

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much increased, the particulars of which I can give. The church town of St. Cleer, which formerly, in 1835, consisted of a few labourers' cottages, and poor-house for reception of the poor, is now a village of considerable importance, and numbering a great many good dwellings, grocers' and drapers' shops, and can boast of its post-office, and of a market day held on Fridays. There are besides, two other villages sprung up at Crowsnest and Tremar, which also boast of good dwelling houses and shops. Two bullocks are killed weekly in the parish, besides sheep. The greater portion of the inhabitants, however, attend Liskeard market for their provisions.

2283. What has been the decrease in the rate?—There is a decrease in the average amount collected in the pound; for poor-rate for seven years, ending 1843, was 2*s.* 6¾*d.* for the seven years; ending 1855 it was 2*s.* 3*d.* in the pound, effecting a saving or decrease in the rate of 3¾*d.* in the pound.

2284. With regard to the way rate, was there an increase or a decrease in that?—A decrease. The average way rate for seven years ending 1844, is 1*s.* 10*d.* in the pound, and in the seven years ending 1855, it was only 8¼*d.* in the pound, being a decrease of 1*s.* 1¾*d.*

2285. In the first period there were no mines in that district?—It was not considered a mining parish until 1837.

2286. And since 1837 it has gone on increasing?—Yes, to a very considerable rate: so that the amount expended in labour in West Caradon mines, in the 15 years from its commencement, is 246,700*l.* 6*s.* 11*d.*; the amount expended in materials, coals, timber, and iron, is 104,682*l.* 8*s.* 5*d.*

2287. Mr. *Hussey Vivian.*] Have you any general statistics of the rates throughout the district, including Liskeard?—No; I have some from Linkinhorne, and also from Stoke Climsland.

2288. Perhaps you will give the particulars of those?—In the parish of Stoke Climsland, from Lady-day 1842 to 1843, the rate was 3*s.* 2*d.* in the pound; from 1843 to 1844 it was 3*s.* 3*d.*; from 1844 to 1845 it was 3*s.*; from 1846 to 1847 it was 2*s.* 9*d.*; from 1847 to 1848 it was 3*s.*; from 1848 to 1849 it was 3*s.* 4*d.*; from 1849 to 1850 it was 3*s.* 5*d.*; from 1850 to 1851 it was 2*s.* 10*d.*; from 1851 to 1852 it was 2*s.* 5*d.*; from 1852 to 1853 it was 2*s.* 1*d.*; from 1853 to 1854 it was 2*s.*; from 1854 to 1855 it was 2*s.* 3*d.*; and from 1855 to 1856 it was 2*s.* 9*d.*, showing a considerable decrease during the 14 years.

2289. That is an agricultural parish in which mines have been increasing of late years?—There is very little mining in Stoke Climsland.

2290. The mines have been increasing while the rates have been diminishing?—There has been an increase of mining in that parish, but not on so large a scale as some of the adjoining parishes which are termed mining parishes.

2291. Can you give the Committee any average of the rates in purely agricultural parishes in that neighbourhood, and in parishes which are mixed, mining and agricultural?—I cannot. I have been mixed up in the mining more than the agricultural parishes. In Stoke Climsland, in 1842, they had 43 cottages rated at 1*l.* each; in 1850, they had 264 cottages rated at 1*l.* each; in 1856, they had 347 rated at 2*l.* each; so that that shows an increasing population.

2292. That is due to the mining adventure going on in the parish?—Yes; entirely.

2293. Have you the statistics of any other neighbouring parish: Liskeard?—I have an account from Liskeard borough of the amount collected in the pound for poor-rates in the borough of Liskeard. The average amount for seven years, ending Lady-day 1841, was about 3*s.* 9*d.* in the pound; the average amount for seven years, ending Lady-day 1856, was about 2*s.* 10*d.* in the pound, showing a decrease of 11*d.* in the pound.

2294. Are there any mines situated in the borough of Liskeard?—There are scarcely any mines in the parish of Liskeard, but it is in the centre of mining parishes; it is surrounded within a reasonable distance by St. Cleer, Linkinhorne, St. Ive, and Menheniot.

2295. So that you attribute the decrease in the rates in the parish of Liskeard to the employment for labour offered by the mines in the adjoining parishes, and to the amount of money expended by those mines in the parish of Liskeard?—All the property in the borough has considerably increased in value, entirely owing to the mines in the vicinity of it.

2296. The inference which you draw is, that the rates have decreased in the parish

parish of Liskeard owing to the mining interests in the neighbourhood?—Yes; owing to the mines in the vicinity of the parish. To show the great increase in Liskeard as to the market, in 1835 the number of bullocks killed and brought to Liskeard market was 6½ per week: there were butchers at that time killed a bullock, and carried one-half to Callington market, and the other half to Liskeard market; In 1856, the number of bullocks killed and brought to Liskeard market was 34 against 6½ in 1835: sheep and pigs have increased in the same proportion, the present number of sheep killed being about 50 per week.

2297. In the former period there were no mines in the neighbourhood of Liskeard?—No.

2298. And now it is a mining district?—Yes.

2299. And you attribute the increase entirely to the mines?—Yes; to that, and nothing else.

2300. And that increase of agricultural produce could not have taken place without the presence of the mines?—If reared by the farmers, they would not have found a market nearer than Plymouth.

2301. What would be the effect upon the agricultural interests in the parishes adjoining Liskeard, supposing a mine stopped in that neighbourhood?—If the present spirit of mining was carried on in the neighbouring parishes, as it is now, the district would not suffer anything by it, because they would find their way off immediately, but if there was a general depression throughout the county, of course there would be a greater burden where those people were located when the mine ceased working.

2302. I understand that some of the guardians of the Liskeard Union are prepared to give evidence against the rating of mines?—I am informed that there are several of them, but I do not know all of them.

2303. And there are other guardians in favour of it?—Yes; we generally find a diversity of opinion among the agriculturists as to the rating of mines.

2304. Does any diversity of opinion exist among the mining interest?—There is but one opinion, and that is that there should be no rate.

2305. I think you attended the late meetings at Truro?—Yes, I attended both of them.

2306. What amount of mining property do you consider was represented there?—At the last meeting, according to the quoted market value, it would be considerably over a million of money.

2307. Did a very strong feeling exist against the rating of mines at that meeting?—There was but one person that made any statement in favour of the rating of mines. They were unanimous as to the non-rating of mines. But when a show of hands was taken, two persons held up their hands in favour of the Bill for rating.

2308. One of them was the gentleman who drew the Bill?—Yes; Mr. Darke, of Penzance.

2309. Colonel *Pennant.*] You spoke just now of an allowance to the miners in some mines with which you are acquainted. In the case of a man being sick, for what length of time does that allowance continue?—Until he is able to resume his work again, or until the mine is abandoned.

2310. Whatever length of time that may be?—Yes. I have here an account of the mines for which I am agent, the Phœnix mines, and if the Committee will allow me, I will give them a detailed statement of it. In 1846, being then upon a very small scale, the club fund amounted to 10*l.* 11*s.* 6*d.*, and the amount paid for medical and other relief was 3*l.* 16*s.* 6*d.* In 1847 the receipts were 18*l.* 3*s.*, and the disbursements 11*l.* 15*s.* In 1848 the receipts were 20*l.* 12*s.* 6*d.*, and the disbursements 9*l.* 17*s.* 6*d.* In 1849 the receipts were 23*l.* 11*s.*, and the disbursements 15*l.* 5*s.* In 1850 the receipts were 53*l.* 14*s.*, and the disbursements 22*l.* 16*s.* In 1851 the receipts were 73*l.* 13*s.*, and the disbursements 77*l.* 18*s.* 2*d.* In 1852 the receipts were 94*l.* 10*s.* 9*d.*, and the disbursements 89*l.* 17*s.* 2*d.* In 1853 the receipts were 118*l.* 8*s.*, and the disbursements 119*l.* 3*s.* 2*d.* In 1854 the receipts were 124*l.* 0*s.* 6*d.*, and the disbursements 91*l.* 10*s.* 10*d.* And in 1855 the receipts were 136*l.* 13*s.*, and the disbursements 113*l.* 10*s.* 6*d.*

2311. Does that allowance include medical attendance?—Yes.

2312. For their families as well as for themselves?—With us it is for themselves, but in some cases it is for their families; most of the men are in Friendly Societies, besides the club fund at the mine.

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2313. You spoke, just now, of the number of bullocks killed in the neighbourhood of a parish where a mine was working; are you at all acquainted with London?—I am not acquainted with it, more than just passing through it.

2314. You know that the outskirts of London have increased considerably; take Belgravia, for instance, that was a field some 30 years ago?—Yes, I suppose so.

2315. There are a great number of bullocks consumed by the inhabitants there now?—Yes.

2316. Do you think that they should be exempted from rates on that account?—No; I merely mentioned it to show the increase in Liskeard.

2317. Do you mean that upon the mere ground that they consume agricultural produce, you do not think that is a ground of exemption from rate?—The ground of exemption is, in the first place, that the mines are a benefit to the agriculturist, and if a rate were put on, then it is so much tax upon mining capital, because the capital that the Cornish mines are worked with does not come from the Cornish agriculturist; it comes from London and Manchester, and other places, but there is no labourers sent with it. If labour was sent with it, I should say that the mines should be taxed; if you send 100,000 *l.* into a district, it certainly does the district good.

2318. I thought you said that the population migrated from one district to another where there was a mine working?—Yes, when mining is brisk.

2319. Then a population does come into the mining district?—The population goes from parish to parish, but there are no people that I am aware of who come into Cornwall from other counties.

2320. They come from the adjoining mines into the parish?—Yes.

2321. Do you consider that the mere fact of the consumption of agricultural produce establishes a claim to exemption from the poor-rates?—No, not that alone; but because the capital is sent from the large towns, from people unconnected with Cornwall; also the frequent loss attending metallic mining.

2322. Mr. *Colvile.*] With regard to the voluntary contribution which every workman pays for his maintenance when he is sick, is that in the form of an enrolled friendly society?—Not at all; it is a contribution by the company, deducted from the men's labour, in the same way as the gunpowder and candles are deducted.

2323. When a man falls sick, does he demand sustenance from the club as a matter of right, or as a matter of charity?—By the rules of the mine, which are generally read once a month, he knows that there is a club in the mine, and that if he receives an injury or falls sick naturally, he is entitled to a benefit from that club.

2324. He has no means of legal recovery?—Not the slightest. We have two men who had not worked in the mine more than a fortnight, and by a premature blast one will be blind as long as he lives, and the other partially so, and both men received their pay directly, and it has continued to this time.

2325. Is it the intention of the adventurers to continue the payment to the blind man as long as he lives?—As long as the mine works, or he lives, he will have a payment from the mine.

2326. Is the money that you pay to sick persons from the funds of the mine, applied to accidents which happen in performance of their duties in the mine and to sickness which is consequent upon working the mine, or is it applied also to general sickness that may arise from their own improvidence, or other causes?—I have been an agent for 20 years, and during that time we have always paid in cases of natural sickness, and have found the doctor and club fund quite sufficient.

2327. You mentioned that it is the practice of miners to make some provision for themselves in old age. Will you explain the nature of that?—A certain piece of ground is let to a miner, at so much in the pound, for him to raise the produce; the contract lasting over two one or months; the piece of ground frequently turns out better than was calculated, and they make extra wages. I have known men get something like 100 *l.* for two months' work. A man that is provident gets a piece of ground and builds a cottage, or a couple of cottages upon it; that is something for after-life. I have known others insure their lives for a small amount, to make a provision for their families.

2328. You mentioned a great increase in the consumption of meat in towns where mines having sprung up; I assume, also, that there is an equal increase in

in the consumption of all the other necessaries of life?—Yes, everything in proportion.

2329. Consequently the towns in the neighbourhood of the mines benefit as much as the agricultural interest?—I believe they are all benefited.

2330. Do you entertain the opinion given by some previous witnesses that if any alteration is made in the law of rating, an alteration should be made in the law of settlement, and that the area of settlement should be extended?—I have not given that a very particular consideration; but if there is no alteration in the law of rating, I do not think that the law of settlement is as it should be. I am well acquainted with the parish of Calstock, and the adjoining parish, which is in another county, the parish of Tavistock, where the Duke of Bedford has a very extensive mine, called "Devon Consols;" they paid poor-rates last year, by agreement, to the extent of over 1,200 *l.* One-third of the people working in that mine live in the parish of Calstock, which is in another county, so that the parochial area ought to be larger.

2331. Colonel *Pennant.*] With reference to this allowance to the miners, is it continued not only while they are sick, and with some hopes of returning to the mine, but during old age; if a miner is worn out do you continue that allowance to him as long as he lives?—What we term a worn-out miner, that is, if a miner is working with us, and at the end of the month he is not able to come to his work, and is sick, he applies to the surgeon, and the surgeon informs us that the man is not able to work, and his pay commences directly in our mines.

2332. Do you not only give the allowance during illness, as long as there is a hope of the man's returning to the mine, but during his life?—All the men that have been under my employ have the pay up to the last day, and for the last day that they live, if the mine is working.

2333. If they are disabled in any way in the mine that allowance is continued at the same rate to them if they live?—Yes, if the mine continues to work.

2334. Mr. *Colvile.*] Do you know whether it has been the invariable practice in the Duchy of Cornwall since the decision in 1832 to let all new setts granted since that date upon money payments?—I know of a very large number granted upon money payments; but I do not know of any granted otherwise; I am not aware of one.

2335. *Chairman.*] Suppose that a mine stops with a balance, and you have sick miners on pay, do you let that balance run out as long as it will last, in order to sustain your injured miners; or do you at once close the whole of the pay, and take that balance and wind up the concern?—I do not know what the general rule is; with us that is the intention of the company; they have a book kept separate to show what the balance is in their hands; it is now 118 *l.* 7 *s.* 5 *d.*; and if the mine was abandoned to-morrow they would pay up that money to those men who were incapable of getting their living.

2336. Do you assume that, or is it a law laid down?—There is a great variation in different mines; but this is the intention with respect to the mine that I superintend.

2337. As you have not stopped yet, how do you know what is to be done?—I only state what the intention is.

2338. Has the question ever been brought before the adventurers, and has it been decided that such shall be the case?—When we had a discussion about the doctor and club, the acting director had a book set aside for the purpose of keeping an account, to see that they should not be paying more than the contribution; but if anything occurred, the sick would have the money.

2339. Was it decided at any meeting that if the mine ever stopped, the balance of the sick money should go to the miners?—I think not.

2340. Where was it mooted?—It was suggested by the manager on the mine to keep that account.

2341. Was the question of the balances ever mooted?—I do not know.

2342. Are you not aware that in many mines in Cornwall they keep a separate account, and when the mine stops the balance is carried to the adventurers, and not to the miners?—I am not aware that it is the practice, if there are men upon the club.

2343. Colonel *Pennant.*] What is the average duration of the working of any mine?—I do not know of any data that can be given for that.

2344. *Chairman.*] If I understood you rightly, you said that if the adventurers from Manchester and London sent a population with their capital, then you

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you should say they ought to pay something to the poor-rates?—Yes, as then they would be sending a burthen upon the county.

2345. What difference does it make to an agricultural district where a mine springs up, whether the population comes from London or the Land's End?—I think giving employment to our own people and our own production is a very different case to what it would be to have imported into Cornwall a large number of poor from another part of the country.

2346. With regard to Liskeard; is Liskeard parish a large parish?—I believe it is.

2347. Is there any mining in Liskeard parish?—I am not aware; there may be a little, but it is very little.

2348. Are there many miners residing in Liskeard?—Yes, a large number reside in the borough.

2349. Do not the principal mine agents of the wealthy mines in the neighbourhood live in Liskeard, and have they not built very large and substantial houses there within the last few years?—One or two; not a large number.

2350. Have there not been within the last few years more houses built in Liskeard of a good description than were built for 50 years before?—Yes, there is no doubt of it.

2351. And is not that the reason why the Liskeard rates have gone down from 3*s.* 9*d.* to 2*s.* 10*d.*?—I think not.

2352. Must not those houses contribute much to the assistance of the poor-rate of Liskeard?—Yes; but I attribute the reduction in the rate to the prosperity of the place.

2353. Has there not been very considerable building in Liskeard, and have not all the houses built there lately been of a very superior description to those which existed before?—Yes; but they have not been built by miners or mine agents; only two or three have been built by them; but all the other classes are benefited, and they are able to put up shop-fronts with plate-glass where they could scarcely before put a piece of glass in them.

2354. Are you aware that the guardians, as a body, have sent a petition to the House of Commons, begging that mines may be rated?—Not as a body, but partially.

2355. Are you not aware that they could not have done so unless there had been a majority in favour of it?—I am told that it was a majority of one.

2356. With regard to the rates in St. Cleer, has St. Cleer been fresh rated within the last few years?—I cannot say without reference.

2357. Have you ever heard that it has been?—I find in 1854 it was newly valued for rating.

2358. Was the property throughout rated higher or lower at that time?—The gross estimated rental of the new rate was 7,179*l.* 0*s.* 4*d.*, and the rateable value of the new rate was 5,309*l.* 17*s.* 8*d.* The gross estimated rental of the old rate in 1837 was 5,221*l.* 19*s.* 4*d.*, and the rateable value of the old rate was 3,916*l.* 9*s.* 6*d.*

2359. Then, if you rate the property higher, if you put so many more pounds a year upon an agricultural estate, you may diminish the rate upon the whole so far as so much in the pound goes, but you may rate the property higher?—There is no doubt that the whole property in the parish is very much increased in value since the mines commenced.

2360. Up to what date did you give your statistics, as far as the rating of St. Cleer went?—I began at 1837 and ended at 1855.

2361. What was it in 1855?—Two shillings and eight-pence the poor-rate, and 10*d.* the way-rate.

2362. What was it in 1854?—Two shillings and four-pence the poor-rate, and 1*s.* 3*d.* the way-rate.

2363. And in 1855 it was 2*s.* 8*d.*?—Yes.

2364. That was after the new rating?—Yes.

2365. So that in 1855 there was not only an increase in the pound to the poor, but beyond that which appears, there must have been a larger increase, because of the increased value placed upon the various agricultural produce?—The average amount calculated in the pound for poor-rates for seven years ending 1843 was 2*s.* 6¾*d.*; for seven years ending 1855 it was 2*s.* 3*d.*

2366. Take the last three years?—The last three years would be, 1853, 2*s.* 0½*d.*; 1854, 2*s.* 4*d.*; 1855, 2*s.* 8*d.*

2367. What

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2367. What did you expend on the poor in 1855?—I have not got the disbursements of St. Cleer; I have the disbursements of Linkinhorne.

2368. In 1853 the poor-rate in St. Cleer was 2*s.* 0½*d.*, in 1854 it was 2*s.* 4*d.*, and in 1855 it was 2*s.* 8*d.*?—Yes.

Mr. *Robert Taylor,* called in; and Examined.

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2369. *Chairman.*] WHAT is your occupation?—I am a Farmer and Lime-burner, and Trader on the Canal.

2370. You are a merchant in the neighbourhood of Liskeard?—Yes.

2371. In what parish do you reside?—In the parish of St. Cleer; I have premises in Liskeard also.

2372. What mines are there in the parish of St. Cleer?—South Caradon, West Caradon, Gonamena, Craddock Moor, Wheal Pollard, Wheal Marshall, and several smaller mines.

2373. Do any of those mines at this moment pay poor-rates?—None.

2374. Did they ever pay poor-rates?—Yes; South Caradon was rated from the 18th of May 1838 to the 21st of January 1843. There were two rates which they did not pay. The adventurers objected to pay them, because the rates were charged on the adventurers instead of the lord, the grantor, and they objected to the payment, and continued to object to it, and we allowed it to be struck off by the auditor. The amount was 45*l.* The rate made on the 21st of January 1843 was paid.

2375. How many years did they continue to pay poor-rates?—For about five years.

2376. On what ground did they cease to pay poor-rates?—They had a new deed. The dues in the first place were reserved in kind, and then they had a new deed and reserved the dues in money, and then they ceased to pay the poor-rates.

2377. The old lease did not wear out?—No.

2378. They had a fresh grant?—Yes; they commenced in 1837, I think, and they had a new deed in 1843.

2379. What other mines have you?—West Caradon, I think, was never rated but once; but after 1843 Mr. Norris, who is the lord of South Caradon, agreed with the parishioners; he was remonstrated with by Mr. Robins, of Liskeard, and some other gentlemen, for altering the deed, in order to deprive the parish of the rates; and he then agreed to make a payment in lieu of the rates. He made an agreement to pay 150*l.* a year in lieu of the rates; I was the party that agreed with him; he paid 150*l.* a year for two or three years; then he reduced it to 100*l.*, and from that it came down to 40*l.* They continued to pay up to 1838. There was a committee appointed to wait upon Mr. Norris, to endeavour to induce him to make an arrangement to make a larger payment; but he would not agree to do so, and then we determined to rate the mine. We rated the mine at 900*l.* a year. Mr. Norris and the adventurers contended that they were not rateable, and we said that if they would show their deed of grant to Mr. Pedler, and he was satisfied that the deed was so made that they were not rateable, we would not rate them.

2380. Mr. Pedler was your legal adviser?—He was our legal adviser. They would not do that, and we were driven to the necessity of rating them to try whether or not they were rateable. The consequence was, that they went to the quarter sessions to appeal against the rates, and I was desired by the parish to go there and assist Mr. Pedler to look after the case. I went down there and met with Mr. Pearce, Mr. Norris's, and the South Caradon Adventurers' attorney. He said that Mr. Pedler wanted to see me in court directly. I went with him, and Mr. Pedler said that Mr. Pearce had proposed, that if we would allow the rate to be amended without going into court, he would come to the vestry and make such propositions in regard to the payments in lieu of the rates as all parties would be satisfied with.

2381. Was any arrangement made after that in any way?—No other arrangement than that the rate was amended without our opposing, and Mr. Pearce, on behalf of the lord and adventurers, promised to come and make such arrangements; but he has never done so from that day to this. We have not had a shilling on account of rates from South Caradon Co. since.

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2382. Have you had any communication at all?—No; we have ceased to communicate, as it is of no use.

2383. From that day to this have the mines been rated?—No.

2384. What has been about the amount of ores sold out of South Caradon mine?—They paid up to 1855, above 80,000*l.* profit.

2385. Are you aware what the lord received as dues?—We consider that he has been receiving about 2,400*l.* a year for many years.

2386. And that mine is now entirely exempt from poor-rates?—Yes, entirely, and from every other rate; it pays none whatever. South Caradon was commenced in 1837, and West Caradon in 1840.

2387. Has West Caradon ever paid poor-rates?—Yes, it paid from about 1840 till the latter end of last year a sum quarterly in lieu of rates.

2388. Who was the purser and manager of West Caradon?—Mr. Crouch.

2389. Were you present at the first Truro meeting?—Yes, I was.

2390. Was it a very large meeting?—Yes.

2391. Do you recollect whether the general feeling there was that mines should be rated or not?—The general feeling was that mines should be rated on the basis of the dues.

2392. Were there any parties there who made any observation against that?—Mr. Stokes, I think, and Mr. Crouch read a paper there.

2393. What were Mr. Crouch's views?—I can scarcely say what his views were.

2394. Was he in favour of rating, or not?—I do not exactly remember; he was opposed to rating generally; but I think he qualified it, by saying that they had no desire to deprive the parish of a fair payment for the rates; but they have not paid any since.

2395. Up to that meeting did they pay rates?—Yes, the sum agreed on in lieu of rates.

2396. And since that meeting they have paid none?—Since that meeting they have paid none; I believe that they had a new sett made directly; I have understood that they were subject to be rated; that their dues were reserved in kind, and then there were some fresh parties who had not long had a share in it, that had a share in it, and I believe there was a fresh sett granted, reserving the dues in kind; but there was a proposition made at the first Truro meeting for prospective rating; no doubt that induced them to do it.

2397. You think that they have had a new lease since, making a money payment, in order to avoid the rates?—Yes, I am quite certain of it; they agreed to pay 100 *l.* a year in lieu of the rates.

2398. You are a ratepayer in St. Cleer, yourself?—Yes.

2399. Have the rates increased or decreased latterly in that parish?—I do not think there has been much alteration very lately; I have taken no data of the poor-rate at all; I can speak of the highway rate.

2400. Will you just give the Committee your views as to the losses occasioned to the general ratepayer by mines, and as to the profits arising to the general ratepayer in the parish; first, take the losses?—I consider that instead of a profit to the farmer, it is a very great injury. I think that a greater evil can never befal a farmer than to be placed in the midst of a mining district. I know of one friend of mine, within a very short distance of me, who lives between Liskeard and the Menheniot mines, who has destroyed three acres of some of the best orchard in Cornwall, and I have heard him say that his estate is worth 50*l.* a year less in consequence of his estate lying in the road from Liskeard borough and the mines.

2401. Why did he destroy the orchard?—Because he could keep nothing there, as it was in the road leading towards the mines from Liskeard.

2402. With regard to the poor; can you state the average poor of the mining population, and the agricultural population in your parish?—The mining poor are, at the present moment, receiving a little over one-third of the weekly pay. The weekly pay of last week, or the week before, was, I think 6*l.* 9*s.* 4*d.*; that is, the out pay; and the pay to those connected with mining, miners' widows, and those parties, was 2*l.* 5*s.* 1 *d.*, out of the 6*l.* 9*s.* 4*d.*

2403. Independently of what the miners receive from the mine clubs, they draw from your parish rather more than a third of the whole of the poor-rates?—Yes; we have been at a very considerable cost for a great many years when deaths

deaths by accidents or otherwise have happened to miners, in trying to find the settlement of the families. For several years our attorney's bill was about 50 *l.* a year, and I know that in one year every shilling was on account of the mining population, and the difficulty in finding their settlements.

2404. One year the whole of your removal bills were for the removal of miners?—Yes, every shilling.

2405. Suppose an accident occurs to a miner, and the mine club money is not sufficient to meet the costs of the maintenance of his family, and you are obliged to help him from the parish funds, do you at once remove the family as soon as you are able?—Yes.

2406. When you have removed that family, do you know whether that man, if removed from your parish, still receives his pay from the mine?—I do not know. I asked the question of one of the South Caradon miners last Tuesday, who lives at St. Cleer village. I laboured under a mistake about the club money, and I asked him the question; he said if they were sick for a short time or a long time they received not a penny; the club money was only given to those parties who received accidents in the mines; that in sickness they did not receive a penny. He complained very much about it. He thought that the system of club and doctor was not on a right system.

2407. Do you think that the man was correct on that point?—I have no doubt of it; he had no interest in telling me what was wrong.

2408. Have you ever been a guardian of the poor?—Many years ago. I was guardian for several years at the commencement. I have not been guardian since. I am superannuated now.

2409. You cannot from your own knowledge say whether such a thing is correct or not?—No; I do not of my own knowledge.

2410. You do not conceive that any benefit arises to the farmer from the mines?—Not the slightest. All our prices are governed by Plymouth, Devonport, and Stonehouse markets; and there we have a market sufficient for everything. We are not benefited as farmers. Of course, the borough of Liskeard, and such places as St. Cleer, where they have shops, and where there are millers and butchers; all those parties of course are benefited.

2411. The millers, and butchers, and shopkeepers?—Yes.

2412. Do you or not feel it a grievance that the mines do not contribute to the poor-rates?—I feel it a great grievance, and all the parish of St. Cleer also. I do not think there are five persons in the parish who do not feel it a great grievance. The miners themselves feel it a great grievance, because many of them have built houses and occupy them. They sometimes make a good deal of money in a short time, and having a little money in hand they commence a house. They generally borrow the largest proportion of the money for building their houses, and then finish them with an agreement to pay it off in a certain time. I know many persons who are in the habit of lending money to those persons for building; but if anything turns up wrong to them, they are very frequently obliged to sell their cottages. They generally take leases; some upon three lives for 99 years; and some for 60 years; and I have known many houses lately that have been sold in my immediate neighbourhood.

2413. Little farmers in the very immediate neighbourhood of mines, who have employment for their carts and horses and labourers, benefit to some extent, do they not?—No doubt they do in some cases.

2414. Taking the agricultural interest about St. Cleer, and Linkinhorne, and elsewhere, do they on the whole lose or gain by the proximity of the mines?—They gain nothing, and they get very much annoyed. I am not at all inclined to give the miners a bad character, for I consider them the most respectable body of labourers that I am acquainted with, and yet they are a very independent set. They consider that they have a right to go over every man's property that they like, and we have hardly an inch of property, even our kitchen, that is sacred from them.

2415. Taking the farmers generally, within an area of two or three miles, do you think that they derive any benefit from the proximity of the mines?—I do not see that they do; I do not see how they can.

2416. Is it your opinion that the agriculturist is unfairly treated, if there are mines in the same parish which do not pay poor-rates?—I do indeed think so.

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2417. Do you think that that is the general opinion in your neighbourhood?—It is a very general opinion.

2418. Are you in the habit of mixing much with the farmers generally in the mining districts?—Very frequently. I have a great deal to do with them.

2419. As a lime-burner, you see them frequently?—Yes.

2420. Do you receive them at your house as a lime-burner; have you large meetings at your house?—Yes.

2421. Are you in the habit of hearing this matter discussed at those meetings?—Always. It is a topic never left undiscussed when they meet.

2422. You are able to give an opinion as to the general feeling of the agriculturists in that neighbourhood?—Yes.

2423. And your opinion is that they feel aggrieved that the mines do not pay poor-rates?—They do altogether. I do not believe that there is a single farmer in the many parishes around that does not feel aggrieved, and who would not be ready to put his hand to a petition, to show that he is aggrieved, if he had an opportunity of doing so. It is a monstrous grievance upon the miners themselves, who have built those houses, and they feel it; they have to pay double rates in consequence of the evasion of the rates by the mines; and very often those people are placed in difficult positions, and can very ill afford to pay the rates. Those in St. Cleer are truly sensible of it; and I have no doubt that they are so in many other places.

2424. Have you been in the habit of discussing this matter with the miners?—Yes.

2425. And their feeling is that they are aggrieved by the evasion of the rates by the mines?—Yes. I met with two men in particular, and asked them about signing the petition which was got up at South Caradon; and they both said that they would not sign it, and they did not sign it.

2426. Mr. *Bouverie.*] I understood you to say that a mine was accounted to be a curse to the farmer?—To a farmer placed in the centre of many great mines.

2427. Have the mines in your district come into operation since you were a farmer?—Yes, all of them. In point of fact I have granted three setts myself, and I have taken setts. I am tolerably well acquainted with mining.

2428. You are a mineowner, as well as a landowner?—I have been an adventurer in several mines, but I am not at present.

2429. Mr. *Hussey Vivian.*] Did you grant those setts reserving a money rent, or a rent in kind?—I believe that they were reserved at a money rent. I left it entirely to my lawyer.

2430. Then rates were not paid upon those setts?—No; I have never been fortunate enough to receive any dues yet.

2431. Do you consider that the dues which were agreed to be paid were higher in those setts on account of their having been granted at a money rent?—No, not at all. I did not know how the sett was to be made when I granted it; but still, if I was fortunate enough to receive dues, I would pay the rates on them; I do not think it is just or equitable, or fair, that they should be evaded.

2432. You are more interested in lands than in mines, are you not?—Yes, but still I am interested in mines too. I do a pretty large trade for the mines on the canal; I receive some interest from them as far as regards a trader, but not as a farmer.

2433. Do you consider that the interest which you receive as a trader counterbalances the disadvantage to which you are subjected as a farmer?—Not at all; by no means.

2434. Have the mines in the neighbourhood of St. Cleer been generally profitable, or losing concerns?—Some of them have been very profitable. South Caradon was brought out at a cost of 640*l.*; West Caradon was brought out at a cost of 5,140*l.*; but there are several others that have cost a good deal of money, and yet have not made great returns; but they are in the way of doing so, and are likely to be good concerns.

2435. You said that farmers were not benefited by the presence of mines in the neighbourhood; have they not the advantage of having a large number of consumers close at hand to purchase their produce?—We never had any difficulty in selling our cattle before the mines were there.

2436. Are the prices at Plymouth higher or lower than at Liskeard?—They are generally higher; but Liskeard is a very good market.

2437. Do

2437. Do you generally send your beasts to Plymouth?—I do not; I have sold to one butcher for the last 10 years, and he follows Liskeard market.

2438. You say that about one-third of the rates are paid to the mining poor?—Yes, of the out-door weekly pay.

2439. Has there not been a great increase of rateable property in the parish owing to the mines?—Decidedly; there have been a great many cottages built.

2440. To what extent is that increase, do you think?—The cottages in our parish are rated at 1,131 *l.*; the other property is rated at 4,178 *l.*

2441. Is that 4,178 *l.* purely agricultural?—Yes.

2442. The house property is the first item that you gave?—Yes.

2443. Is that mere cottage property or house property generally?—It is cottage property; not cottages on farms.

2444. And the other is purely agricultural?—Yes.

2445. Mr. *Colvile.*] You are a lime-burner?—Yes.

2446. You attended the last meeting at Truro, did you not?—Yes.

2447. And you say that there was a general feeling there in favour of the rating of mines?—Yes; there were only two who spoke a word against it, Mr. Stokes and Mr. Crouch.

2448. Did you attend the subsequent meeting at Truro?—No.

2449. You heard that there was a subsequent meeting at Truro?—Yes.

2450. Was the feeling there in favour of the rating of mines?—I understood so; I was not there.

2451. When the question became better understood it was less approved of?—It is a different party; a different set of folks.

2452. They were both public meetings, at which any person might attend?—No doubt of it.

2453. You have said that you consider mining speculations in an agricultural district to be a great curse?—Yes, to farmers surrounded by mines who have no interest in them.

2454. You say that the millers and butchers and shopkeepers are benefited, but not the farmers; will you state who supplies the millers with corn?—The farmer, of course.

2455. I presume if the millers purchase from the farmers, the farmers profit as well as the millers?—The farmers were always able to sell their corn before; we never had any difficulty in getting rid of our produce at Plymouth, Devonport, and Stonehouse.

2456. I suppose the butcher buys his meat from the farmer also, does he not?—Yes; but I think that we must be of some value to the miner too.

2457. Is it also true that the farmers let their carts for hire in order to carry the produce of the miner from his mine to market?—There is very little of that; it is generally carried by persons who keep horses and waggons on purpose. In South Caradon and West Caradon they send a great portion of ore to Liskeard, but it is sent there by the railway, and taken on the canal to Looe.

2458. They are the small farmers in the neighbourhood who carry that ore, are they not?—It is carried by the railway.

2459. Has every mine a railway up to its mouth?—Not every mine, but the principal mines have railways that run very near them; Captain Seccombe's mine, the Phœnix, and the South and West Caradon; those are the great returning mines in the district.

2460. Suppose a rate were to be imposed on mines, on whom would you impose it?—Most decidedly on the lord, on the basis of the dues.

2461. What would you do with regard to existing leases?—I am no lawyer.

2462. Do you think that an adventurer, having taken a lease for a given period under particular terms, it would be fair that any party should be saddled with the rate?—It would be very unfair to the rest of the community that some one should not pay it. If setts are taken by the adventurers that they are to pay all the rates, and they take the setts for a less due, then they should pay the rates; but otherwise I think the lord ought to pay the rates, and not the adventurers. There is no question but that they should be rated, and we only ask to rate the dues, not the profit of the adventurer; the dues are an entire profit to the lord; the lord need not be at one sixpence expense in the producing of those dues, and the immense population that is brought into the neighbourhood, as a matter of course, is a great expense to the other ratepayers; and it is exceed-

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ingly unfair that they should evade the payment of the rates. The highway rates are very heavy.

2463. Who do you think should pay the highway rates?—They should come out of the same source.

2464. You do not pay any highway rates now?—I pay highway rates, but the mines do not.

2465. Mr. *Littleton.*] You stated just now that you thought if there was any rate imposed, the lord ought to pay it; would not it be contrary to all custom that the lord should pay rates on property, instead of the tenant?—I understood that the rule that the lords being assessable for the dues was on account of their being the occupiers of a portion of the soil for their dues.

2466. When you say "they," do you mean the lords, or the tenants?—The lords; they were considered to be the occupiers of the land, for that portion reserved as their dues.

2467. Where the dues are paid entirely in money, should you think it fair that the lords should be charged with the rates, in preference to the tenant?—I do not know how far the lord may have reaped the advantage of it, but both deserve to be charged, and ought to pay double rates, because they have been defrauding the other portion of the public in doing what they have done.

2468. Did you ever know a farm where the lord was charged in respect of the rates, as well as the tenant?—No.

2469. Then you would apply a different rule in the case of mines to that which is applied in the case of other property?—I do not see that, because the rent is always reserved in money, and the rent is always the basis of the rating; and I never could discover the difference between the rent of an estate as it is reserved, and the reservation of dues in money. It is a very nice point.

2470. I spoke merely in respect of those mines where the dues are paid in money. I think you said that you thought the lord and the tenant ought both to be rated. I then asked you whether you would apply one rule in the case of mines and another rule in the case of other property, because I know of no case in which the lord and the tenant are both rated to the poor in respect of the property?—It is not asked to be done so here; we only ask to rate the dues; we do not ask to rate anything more; it is to be on the basis of the dues.

2471. Who should pay the rates, the lord or the tenant?—That is a question which I must leave to wiser heads than my own.

2472. Did you not express an opinion that the lord ought to pay the rates?—Yes.

2473. Upon what grounds?—Because I presume that the lord, in making his bargain with the adventurers, has reserved a higher rate of dues than he otherwise would have done if the mine were to be chargeable with the rates.

2474. Do you imagine that when a tenant has taken a mine, it has ever entered at all into his calculations what amount he might be saved by not paying the poor's rates; would not he have given the lord just the same amount of dues, whether that mine had been subject to poor-rates or not?—I think that he would not be a very prudent person if he did not take it into consideration.

2475. Do you think it would have made the slightest difference to the person about to take the mine, whether that mine had been subject to poor's-rate or not; do you think that he would have cavilled in the least at the rent asked, because there was a poor's-rate upon it, or because there was not a poor's-rate upon it?—I think some persons would, but I understand that in some parts of the county leases are drawn, that if poor-rates are paid, they shall pay an eighteenth dues, and if they are not paid, they shall pay a fifteenth dues. There is a difference of one-sixth in the payment of the dues to make up for the rates, and therefore it is shown clearly in the taking of the setts that there is some regard had to that circumstance.

Martis, 8° die Julii, 1856.

MEMBERS PRESENT.

Mr. Kendall.	Mr. Colvile.
Mr. George Cavendish.	Mr. Philipps.
Mr. Ridley.	Mr. Hutchins.
Mr. Deedes.	Mr. Hussey Vivian.
Colonel Pennant.	Mr. Spooner.
Mr. Littleton.	

NICHOLAS KENDALL, Esq., IN THE CHAIR.

Charles Brune Graves Sawle, Esq., a Member of the House; Examined.

C. B. G. Sawle, Esq., M.P.

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2476. *Chairman.*] YOU are one of the Members for Bodmin?—I am.

2477. You reside in Cornwall?—I do.

2478. You are a Cornish magistrate?—I am.

2479. And one of the deputy chairmen of the quarter sessions?—Yes.

2480. Do you live in almost the centre of a mining district?—I do, in the neighbourhood of Lostwithiel, and previously to my marriage I resided in the parish of St. Austell, where my father's property is situated.

2481. For many years you resided with your father?—Yes.

2482. At Penrice, which is in the parish of St. Austell?—Yes.

2483. Which is a large mining parish?—Yes.

2484. Whilst there, did you act as a magistrate?—Yes.

2485. Did you attend as a poor-law guardian?—Yes, always; I seldom missed when I was in the country.

2486. Do you act as a magistrate in another district now?—Yes, since I married, and changed my residence, I have attended the Bodmin Union board of guardians.

2487. Is that district a large mining district?—Yes, some part of it; it is divided into an agricultural and a mining district.

2488. The St. Austell parish is in one union, and where you reside now is in another union?—Yes; St. Austell parish is in St. Austell Union, and the parish where I now reside is the parish of Lanlivery, which is in Bodmin Union.

2489. Your experience has been very great as a magistrate, and as a guardian of the poor in two large mining districts?—It has.

2490. Mention was made, the other day, of a large iron mine, called Restormel Mine; do you know that mine?—I know it very well indeed.

2491. Is it within your parish?—Yes, and within a quarter of a mile of the house in which I now reside.

2492. Are you aware whether that mine has by its operations brought into that district an increase of poverty, as far as mining poor goes?—Most certainly, because I can state that that mine is an open mine, and is a very large mine, and a great number of accidents happen in that mine; accidents have constantly happened in that mine, and they have come before the board of guardians of the Bodmin Union, and the families of the miners have been relieved, and that has placed a very considerable burden upon Lanlivery parish. The lode is extremely large, and therefore they have great difficulty in propping up the ground, and constantly runs take place, and men are injured in that way.

2493. It was almost assumed, as a fact, the other day, that the club of that mine met the expenses incurred by the mining population with regard to accidents?—I heard it stated, with a great deal of surprise, because I know to the contrary. I am quite certain that Professor Smyth could not have understood what he was talking about, when he stated that.

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2494. You know that that is not the case, and that very heavy expenses are thrown upon the parish in consequence of that mine?—I know it from my own knowledge, as a ratepayer in Lanlivery parish, and as an attendant at the board of guardians. I know that Lanlivery list is very heavy, and chiefly in consequence of the mines; it is an extraordinary circumstance, but the miners marry very early in life, from the fact of their getting very good wages, and they have very large families, and when they come upon the parish the expense is very heavy.

2495. That mine does not contribute to the poor's-rate of Lanlivery?—Not a farthing. The parish felt that the mine was bringing very heavy burdens upon them; and knowing that they could not rate the mine, they attempted to rate the railroad from the mine which carries the ore down to the wharf at Lostwithiel, and an appeal took place at the sessions. I was present at the appeal, but being a ratepayer I could not take part in it. The sessions held that the railroad was not rateable, and therefore the rate was quashed as regards that item, and the parish had to pay the expenses.

2496. Do you know, as a visitor of the Bodmin Union, that many of the wives of miners, in the absence of the miners, apply for assistance in consequence of accidents happening in that mine to their husbands?—I do.

2497. Do you know also whether at times, when there is a sudden fall in the price of iron ore, large numbers of miners have been suddenly thrown out of wages, and have come upon the parish of Lanlivery for help?—I do. I will mention one particular circumstance which you will well recollect, from having been chairman of the Bodmin Union yourself, which occurred in the year 1847, which was the year of the Irish famine, and we suffered very considerably in Cornwall from scarcity ourselves; and likewise I think there was a great diminution in the price of iron at that time; but I recollect perfectly that a very considerable number of men who were employed in that mine with large families were thrown upon the Bodmin Union; and as there was a question whether, there being no sickness in the family, and we having a prohibitory order that that union should not be obliged to take all those people into the workhouses, we wrote to the Poor Law Commissioners, and they gave us the power of granting those men loans of money, and those men had loans at that time.

2498. Were those loans ever repaid?—Never; it was a fiction.

2499. The whole of that fell back upon Lanlivery parish?—Every bit of it.

2500. Am I to understand that the evidence given by Mr. Smyth the other day was not in accordance with your experience of that neighbourhood?—Certainly it was not. Professor Smyth comes down and views the mines, but he has no practical experience of what takes in the neighbourhood like a person who resides there for 12 months in the year, as I did before I was in Parliament.

2501. When a miner's wife comes to the Bodmin Union with a family, is not it the habit first to make an inquiry as to what the miner will receive from the club?—It is.

2502. Does your experience go to this, that the club in any way meets the requirements of the miners?—Certainly not, in no mine. I may state that not only with regard to Lanlivery, but with regard to St. Austell likewise.

2503. As you reside in Lanlivery parish, will you state whether there are any advantages which arise to the agriculturist of that parish, and the ratepayers generally, which in any way make up for the loss which they sustain in having to support the sick miners of Restormel Mine?—I am quite certain, and I state unreservedly, that the parish of Lanlivery would be very much better without that mine; as a ratepayer I say so most decidedly.

2504. Have you ever heard a ratepayer in Lanlivery parish express a wish that the mine might go to rack?—I have heard a great desire expressed in Lanlivery as regards the rating of that mine.

2505. Now take St. Austell; you have acted also in the St. Austell Union?—I have.

2506. What is your experience there with regard to the miners?—It is the same thing. Whenever there is any depreciation in the price of metal the men get bad wages, and they are all thrown back upon the parish. And then there is the fact of tributing. Where men speculate themselves, and get bad pitches, and make bad speculations, you know the difficulty that we have in dealing with those cases, and the difficulty of working the mines at the expense of the parishes.

2507. Suppose a man speculates on tribute, and finds that he is getting very much

much in debt to the mine, what very frequently happens; does he remain there or not?—No, he changes his place.

2508. And who remains?—The wife and family.

2509. And who maintains the wife and family?—The parish, as a matter of course.

2510. As far as your experience goes, with regard to the agriculturists in St. Austell parish, do you think that they conceive that the mines are so beneficial to them that it is worth their while to pay the poor-rates for all the poor miners?—No doubt, at times, when the mines are highly flourishing; they give a flip up to other things; but when a depreciation takes place, then comes the trial, and then no doubt the agricultural portion suffer frightfully by it.

2511. What is your opinion as to the rating of mines generally?—My father has considerable mining property, and his land is in the neighbourhood of the Fowey Consols Mine, and I have no hesitation in saying that the landowner who receives the dues ought to be rated in fairness to the other rateable portion of the property in the parish.

2512. What has been your father's general practice in the way of granting leases; has it been to have a money payment or a payment in kind?—I am not quite certain lately, but formerly it was in kind, and therefore they were all rateable; but as far as regards the Fowey Consols Mine, I cannot help fancying that some recent arrangement has taken place; I am not certain about that, but formerly the dues were rateable, because they were reserved in kind and not in money.

2513. You have no doubt in your own mind that mines ought to be rated to the poor?—I cannot see any reason why the dues should not be rated; I would make the dues the basis; I would go upon the principle of what the judges held in the case of Rowles *v.* Gell, considering that the landlord who receives the dues is the occupier of the underground part, and is, therefore, rateable to the poor.

2514. You would rate the lord of the soil?—Yes.

2515. You would consider him as the occupier, whether the reservation was in kind or in money?—Yes.

2516. You would not rate the adventurer?—No. I think that would be opening a large question.

2517. Mr. *Philipps.*] Did you hear a witness state the other day that where the mines were rated they were rated upon one-third?—The lord's dues were rated in St. Austell precisely upon the same principle as the other agricultural portion of the parish was rated; they were rated to a gross and then they were rated to a net.

2518. Do you remember what the deduction was?—I forget now, but the dues were rated precisely upon the same principle as the agricultural portion of the parish.

2519. Great Crinnis was the mine in respect of which that answer was given?—But Great Crinnis was a mine that was worked a great many years ago, long before my recollection, and it has been stopped for a great many years.

2520. The only practical matter that I wish to get from you is this, whether, within your own knowledge, it was rated on exactly the same principle as the land? Certainly it was.

2521. Mr. *Colvile.*] You are not connected with mines yourself, you say?—No, except through my father. My father has land, in which there are mines which he has not worked himself, but he grants leases and receives the royalty.

2522. Your opinion is very strongly in favour of the rating of mines?—In my own mind I cannot conceive what doubt there can be upon the question. Why the royalty should not be rated like every other rateable property in the parish I do not know.

2523. Is not it a custom in Cornwall for some mines to pay a voluntary rate, though they are not legally compelled to do so?—I think in the neighbourhood of Liskeard (which has recently become a mining district, all the mines there have been opened within the last 10 or 15 years) all the mines have been reserved upon a money payment, and therefore they are exempt from paying poor-rates, and some contribution has been made.

2524. Does your father contribute to the maintenance of the poor, though he avoids the poor-rates by receiving a money payment?—I know this, that all my father's mines were reserved in kind. Persons act in this way. They say, "The mine at the side of me pays no rates; why should mine pay rates"?

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2525. This mine, of which you spoke as being under your immediate observation, is an iron-stone mine?—Yes.

2526. Has this mine a benevolent fund, the same as all other mines have, for the maintenance of their sick and injured miners?—That is usual in all the mines in Cornwall, I believe, without exception.

2527. They have that benevolent fund in this particular mine which you mentioned?—Yes.

2528. You said that the mine has caused a great increase of pauperism in your parish?—It has.

2529. Is that a constant increase, or is it only applicable to one particular period?—It depends very much upon whether the mine is very prosperous or not; but the accidents that happen are more frequent when the mine is working with a large number of men than when it is working with a fewer number of men.

2530. In your own knowledge, has this mine caused an increase of pauperism in the parish for any period except during the famine?—I should say so, certainly.

2531. The Committee have had a great deal of evidence as to the advantage that a mine is to an agriculturist parish in giving employment to the carts of the farmers and in consuming their produce; how happens it that this mine is an exception to the general rule?—My opinion is, that if I had an agricultural parish I would rather not have a mine in it.

2532. Your opinion is contrary to the geueral opinion of Cornwall, as we have heard from the witnesses?—I have heard some of the evidence as to the parish of St. Agnes with regard to the coarse land there. The parish of St. Austell is a case in point. It is a parish which is very considerably agricultural, and a large portion of it is mining; and there is coarse land there, which has been built over with cottages. When the mines are in a very flourishing condition those men are all in full employ, and they have those little patches of ground which are all rated to the parish rates; but the instant any great reverse takes place in the mines, the whole of those men are paupers, and pay nothing. For instance, I believe there are 2,000 payers in St. Austell under 5 *l.*; and before the Act of Parliament was passed, that you might rate the landlord instead of the occupier, I have been sitting on a special day in every quarter for the parish of St. Austell, and there were from 300 to 500 people summoned for non-payment of the poor-rates in that parish.

2533. If the mine increases the pauperism to that fearful extent that you describe, how happens it that the average rates of Cornwall are considerably lower than the average of the rates throughout the rest of England?—I can say this, that the rates in the agricultural parishes are very much under the rates in the mining parishes. The average rating of Cornwall is low altogether. Our county-rate is lower than that of any other county in England.

2534. If that is the case, we must assume that the presence of mines is a positive advantage instead of being a disadvantage, as you assert?—I do not say that mines are a total disadvantage, but they bring their bitters as well as their sweets.

2535. It has been stated in evidence, that the miners are a migratory population; when one mine ceases to work, the miners go and hire a house, or build a house in another part of the district where there is work; does your conclusion lead to that?—They certainly do; but they very often leave their families behind them.

2536. As soon as they get thoroughly settled in their new location, do not they send for their families?—Yes, certainly they do, but still that throws upon the parish the support of those families while they are away.

2537. If a man leaves his wife and family chargeable upon the parish, he is amenable to the law in Cornwall, the same as in the rest of England?—Yes, no doubt of it.

2538. The expense to which you refer is rather caused by neglect upon the part of the magistrates and overseers of the poor than by the mining in the parish?—No, I do not think that. The inhabitants of Cornwall, being a migratory people, a great many of them go away to Cuba and the Australian and American mines, and constantly we have their families left upon us.

2539. Mr. *Hutchins.*] You stated that the rates in the agricultural parishes in Cornwall

Cornwall were lower than the rates in the mining parishes?—In the agricultural parishes the rates are lower than in the mining parishes.

2540. Do you not attribute that very much to the effect of the mines causing a greater consumption of agricultural produce, and a consequent employment of the agricultural population to supply that consumption?—No doubt in the world it is the case that when the mines are very prosperous the people consume more; it must be so naturally.

2541. You spoke about the Cuban and American mines; do you not think that emigration would increase if extra burdens were put upon the mines in Cornwall?—I think not, because in my way you would not put any extra burdens upon the mines at all, because I am adhering to the decision of the judges in the case of Rowles *v.* Gell, in which they held the lord to be the underground occupier in respect of the royalty which he receives, and I would only rate mines upon that, and not upon profits or anything of that sort. I go upon the principle that a landlord receiving a royalty from underground stands very much in the same position as a man who rents an estate. If you came to the question of the rating of profits, you would then come to the question of rating the farmyard and the stock.

2542. *Chairman.*] In your experience, have many families been supported for months, and even for years, in consequence of the miners having taken themselves off to some foreign mines?—Yes, certainly.

2543. A question was asked whether that was not the fault of the officers in not following up those men; is not it an exceedingly difficult thing to catch a Cornish miner if he has a mind to be evaded?—The population of Cornwall is a very migratory population indeed; consequently those men go to Wales; many of them are working in the Welsh mines. If any little reverse takes place in our mines; if a mine suddenly stops from any particular cause, the male population move off and the women and children are left behind.

2544. On the whole, I gather from you that it is exceedingly unfair to except mines from poor-rates, and throw the whole of the burden upon the other rate-payers?—I think so.

Mr. *Deeble Boger*, called in; and Examined.

2545. *Chairman.*] YOU are a gentleman residing in Cornwall?—I am.

2546. You have mining property of your own in Cornwall?—Yes, I have.

2547. And you represent very large mining property for other parties?—I do.

2548. Especially for Lord Mount Edgcumbe?—Yes, but for a great number of other persons besides him.

2549. Both in Devon and in Cornwall?—Yes.

2550. You represent some of the most profitable mines in Devon and some of the most profitable mines in Cornwall?—The mines in Devonshire that I represent are very profitable, and they are certainly amongst the mines making the largest returns, and in Cornwall it is the same.

2551. Have you any idea of the value of the property that you represent, both as regards the adventurer and as regards the lord's royalty?—I can hardly say that I have any idea, because it must amount to so many hundreds of thousands of pounds that we might possibly go to some other figure.

2552. You are safe in going to a million, I suppose?—I can form no estimate of it, because it is so large.

2553. The whole of the care of that property passes through your hands?—Yes, the whole of it.

2554. For how many years has that been the case?—For 30 years past.

2555. There is no deed of any kind executed that you do not first of all look carefully through and examine?—Certainly not.

2556. Have you any idea of the number of mining leases that have been granted by parties whom you represent?—In that time many hundreds; it is probable now, and has been for years past, that not a week elapses without my having applications for mining setts, perhaps from more than one person; I do not mean to say that they are all granted, but there are applications every week for one or two mining licences or setts.

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2557. Then when leases have been granted by you it does not cease there; you are in constant communication with the parties?—I am in constant communication with the parties.

2558. Therefore you are able to offer an opinion upon the working of the rating of mines from your own observation?—So far as experience goes, the nature of a miner's contract, and the things that influence him, in every way, are things that have been familiar to me during the time that I have mentioned.

2559. Up to a very late period, what has been your habit as regards the rating of mines to the poor?—The form of the lease has always been substantially the same within my recollection. About 20 years ago I made an alteration generally in the form of the setts, because it appeared to me that the old form was one which contained a great many inconsistent and onerous conditions to the miner; I made those alterations, and they underwent a great variety of discussions by the representatives of different companies, who either renewed old leases or had to take new ones; and finally, the form was regarded as perfectly satisfactory, and that is the one which has been adopted since invariably. With respect to the clause contained in those leases relating to the poor-rates, it amounts to this (and it will be found, generally speaking, in all the leases in Cornwall, for I have seen as many leases granted by other landowners in Cornwall as I have granted myself): they not only reserve the dues, whatever the rate may be, free and clear from any deduction whatever, except sometimes returning charges, but there is a substantial and independent covenant, on the part of the miner, that he will pay all parochial burdens, charges, and rates, and so forth, which are imposed or shall be imposed upon the mines, and especially upon the lord in respect of his dues. That is the form of Lord Mount Edgcumbe's setts, and that is the general form throughout the county. It is not merely that the reservation is "free and clear from parochial burdens," but there is an express covenant to that effect by the miner.

2560. Is it your opinion that nine-tenths of the mining setts in Cornwall, upon the whole, would impose the burden upon the lessee of contributing to the poor-rates?—I have not the smallest doubt that 99 setts out of 100 are substantially what I have told you.

2561. Have you found parties cavilling much as to the clause with regard to contributing to the poor?—I never heard any objection made to the clause at any time, and I know of only two instances in which the reservation in money regarded the rate of dues. The form of the reservation was proposed to be altered in reference to the charge of the poor-rates. I consented in those two instances, because they were peculiar cases (one was an old and abandoned mine, in which a great outlay was required), that the reservation should be made in money only for that particular purpose, but the covenant in the lease stood as it did in the old ones, the lessee being resolved to run the risk of the law at a future period imposing the poor-rate; but he desired the reservation to be put in such a shape as should exclude it at that moment.

2562. In your experience for 30 years you have not found objections raised to the payment of rates to the poor?—I never heard of it but in one instance, and that was about six months ago, with reference to the mine of Mr. Buller, in Cornwall, where the reservation was made dependent more or less upon whether the rates should be imposed or not.

2563. A great deal has been said as to the effect that would be produced upon legitimate speculation by any Act of Parliament which would make mines rateable to the poor; what is your view with respect to that matter from your past experience?—I am so entirely convinced that it would produce no sort of check to legitimate speculation, that I can hardly put my opinion in language sufficiently strong.

2564. Is your opinion based upon any calculation that you have made?—Yes; I have here a calculation which I drew up hastily this morning. I thought that the first thing a person would endeavour to ascertain, who regarded this new burden of the poor-rates, supposing it was imposed, to be prejudicial to mining, would be the amount of charge that would be placed upon the returns and the produce of the mines; I was peculiarly struck at all the meetings and discussions upon this subject with reference to the opposition to the rating, with the fact that no persons had ever attempted, notwithstanding it was their interest to do so, to make that calculation, and therefore I set about making it, for the purpose of ascertaining whether their views were well founded or not, as to the amount of charge, and the result of it.

2565. What

2565. What is the result of that calculation; is it that they would pay a very small portion to the poor-rate?—According to my calculation, supposing the law made the dues liable, and the adventurers had, by their covenants to pay the rates upon the copper mines, the amount of the poor-rate upon the adventurers would be so small that it would amount to something less than 1 *d.* per ton. I will state the elements of that calculation: I assume, in the first place, that the poor-rates are 2 *s.* 6 *d.* in the pound; and I believe that that is a greater sum than they will amount to, for this reason: being familar with the poor-rates, having been the vice-chairman of a Board of Guardians, I know that 2 *s.* 6 *d.* in the pound is, at the present moment, in agricultural parishes, very near the rate; but when the mining property came to be fused with the agricultural property it would diminish the present amount of rating; but, assuming it to be 2 *s.* 6 *d.* in the pound, and assuming the price of copper ore to be 6 *l.* a ton, the dues upon a ton of copper ore would be 8 *s.*, and at 2 *s.* 6 *d.* upon 8 *s.*, that would be 1 *s.* per ton; if that 1 *s.* be distributed over the other 14-15ths (because it is one ton only that is chargeable out of the 15 parts), that, I believe, would amount to somewhere about three farthings, between three farthings and one penny.

2566. According to your calculation it would affect the speculators to the amount of three farthings per ton of ore, assuming the price of the ore to be 6 *l.* per ton, and assuming the rates to be 2 *s.* 6 *d.* in the pound?—Yes; and assuming the dues to be a 15th; if they were a 20th, the charge would be less; there would be a reduction of about a fifth.

2567. You do not fancy that that would affect legitimate speculation in the county of Cornwall?—It would not affect either legitimate or illegitimate speculation, as the contracts for mines are founded. In the latter case the ground is unexplored and undiscovered, in which case it is entirely a lottery, and where a 15th dues is charged, it cannot have reference to a calculation from the very nature of the thing. But legitimate speculation does admit of a calculation, as where a mine has been partially explored, as to what may be considered the cost of machinery, &c. and of future returns from the mining. As regards illegitimate speculation, it is quite plain that no rate could affect it in any way whatever; as regards legitimate speculation, the calculation is of necessity so rough that it can never apply to a sum much larger than this, even where the standard varies from 3 *s.* to 3 *s.* 6 *d.* in the pound; that would have no effect in permanently preventing legitimate speculation, or the legitimate investment of capital in mines.

2568. Will you just explain what you mean by the variation in the standard?—The standard is the price per ton of metal. According to a paper which I have here, the standard was on the 3d of January in this year 139 *l.* 6 *s*; on the 3d of June in this year it was 122 *l.* 10 *s.* The difference between 122 *l.* 10 *s.* and 139 *l.* 6 *s.* is equal to about 2 *s.* 9 *d.* in the pound on the amount of the lower standard.

2569. A great deal has been said as to the advantages which are conferred on a neighbourhood by mining property springing up, and it has been stated that those advantages are more than enough to compensate for any charges that may arise from poverty being induced by the mines; will you give the Committee your views upon that matter?—Some of the very largest mines that I have been acquainted with have been in parishes where I was familiar with the rental value of the whole of the property, particularly in the case of Beer Ferris, in Devon, where the ratepayers are tenants of Lord Mount Edgcumbe; and in the parish of St. Austell, where a large number of other mines are to be found, he is also as large a landowner as any one else; and Mr. Buller is the possessor of nearly the whole of the parish in Mary Tavy.

2570. What is the mine there?—Wheal Friendship is the mine. It appears to me that the rental in those parishes remains the same as it would have been if there were no mines at all in the parishes; it is neither increased nor decreased, and during the time that the mines are in working, I apprehend that the charge of the poor-rate is increased, but not to a very great degree, but at the time when the mines ceased to work then the burden of the poor is so large and so severe as to require an abatement of the rent with reference to that.

2571. Your experience is this, taking those three large mining districts as a whole, that whether the mines work or whether they stop the rental of the estates remains the same?—Not whether the mines work or whether they stop, but supposing that the rental is of a certain amount before the mines are put to work,

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it would be increased in a very slight degree by the working of the mines. Certainly, as regards the opinions and feelings of the farmers, they are directly and entirely opposed as a mass to any mining; they conceive it to be a great annoyance and a great grievance.

2572. You take the whole of those three parishes, and you speak generally?—Yes, and about 20 other parishes besides.

2573. You state that when the mine is working the poor-rate does not increase or decrease much, but when the mine stops then there has been an increase of the poor-rates to such an extent that you have been obliged to abate your rent?—When the mine stops the amount of charge in connexion with the poor of the mines is so great as to entitle the tenants, as I have regarded, and I have acted upon it, to a consideration in the reduction of their rents in reference to the amount of the burden charged upon them from that circumstance. I can mention as an illustration of the manner in which the poor are affected in a parish during the working of a mine that, I think, within the last quarter, in the parish of Beer Ferris, there have been 17 removals of mining families, who have been sent to their homes, and I know that the magistrates' clerk's bill amounted to 52 *l.*

2574. Do you find that the rental increases or decreases much in the ratio of mines being in the neighbourhood?—No, certainly not. I should not say that there was no improvement, but it is so slight as not to be an appreciable improvement.

2575. You know the case of 17 poor removals from the parish of Beer Ferris?—Yes, this year.

2576. Did that come under your notice as vice-chairman of the Board of Guardians?—No; I am not the vice-chairman of the Board of Guardians. It was a statement made to me by a man who was a guardian of the parish.

2577. And the legal expenses amounting to 52 *l.*?—Yes; he said that almost all those cases were cases coming from the mines.

2578. In Beer Ferris your mines pay to the poor, do they not?—No, they do not; they did, but they do not now. The miners gave voluntarily a contribution to the poor, but that has ceased.

2579. Do the other ratepayers conceive that to be a great hardship?—Yes; it causes a great deal of heartburning, and they think it a great injustice and a great hardship.

2580. Does your experience lead you to the conclusion that the agriculturists as a body are not anxious to have mines in their neighbourhood?—I am certain they are not; at least, I am as certain as a person can be, with a very large experience, and an acquaintance with the farmers of Cornwall generally, that as regards mining in their own parishes it is regarded as an evil, and not as a good.

2581. You come to the conclusion, that farmers are not anxious to have mines in their neighbourhood?—I have to discuss that matter three or four times a year with large bodies of the tenantry when I hold a court, and when they come to the rent audit, and I invariably find that to be the opinion.

2582. With regard to St. Austell, which is a large mining district, do you think that remark applies to St. Austell as strongly as to Beer, or not?—I cannot speak so positively as regards one, because the property in St. Austell is one in which there are several large landowners, and in Beer one landowner has nearly the whole.

2583. Do you think that large numbers are benefited as a body to any large amount by the neighbourhood of mines?—Probably they are; coarse commons are built upon, and enclosed, and brought in; they are benefited also, like other mining parishes, to the extent that the tenants have not the same amount of carriage to a market for their goods as they would have supposing there had not been so great a mining population in the parish; instead of taking the produce of the parish entirely to St. Austell, they must take it to other and more distant markets.

2584. Take any parish with which you are acquainted, where the parties who are ratepayers, not miners or persons connected immediately with mines, are the most benefited, do you think that in those localities it would be fair that in consequence of the benefit which they receive from those mines they should support all the mining poor?—Most certainly not I can conceive of no relation between them; the amount of benefit is so slender, and the amount of charge is so great, that I can conceive of no relationship or equality between them.

2585. Having come to the conclusion that some parties should be rated, have you given your attention to the question of the parties who should be rated, whether it should be the lessor or the lessee?—My own opinion is that the lessee

lessee should be rated, but I conceive that it is entirely a question of words, and irrespective of the question regarding who is to pay for it. As far as regards the charge on the rate, it is merely a question of words; as far as regards the propriety of the charge, I think that the lessee should be charged, simply because the law of England rates the occupier and not the landlord.

2586. On whom would the charge really come eventually?—Whenever the contract for mining was on a calculation, and whenever the miners so considered it to be, it is quite obvious that it must fall upon the lord; it would fall upon the lord for that amount, precisely the same as a farm is taken. Whenever an intelligent mining agent discusses whether he will pay an 18th or a 15th dues, that has reference to the cost of working, and in that cost would be considered the outlay for poor-rates; so that substantially, like agricultural and all other property, it would be a charge upon the lord, and not upon the miner. I am speaking, of course, as regards future contracts. I do not speak of existing leases.

2587. How would you deal with existing contracts?—My impression is, that during existing contracts I should divide the charge of the new poor-rate between the lessor and the lessee. I should do that, not because I apprehend that the lessee could strictly ask for it, inasmuch as his notice had been drawn distinctly to the fact, that he risked paying the poor-rates, by the covenants introduced in all mining leases, that he would pay it if it should be imposed; but I should divide it upon the same ground that in Ireland, where the Legislature imposed it, they seem to have regarded it as a new burden, and one that ought to be shared in existing tenancies between the landlord and the tenant. I apprehend that the Irish poor-law makes a moiety payable by each, and so I should think, as regards existing contracts, the same rule should be applied in setts where, according to the covenant, the lessee would have to pay the rate; not because it was a strict right upon the part of the lessee, but because it accorded most with the legislative principle.

2588. Because it was unexpected by the parties?—I think neither the lessor nor the lessee contemplated the thing as a matter of calculation, but the lessee, believing that there was almost no risk in it, did undertake in express words to run the risk.

2589. What is the general practice in Cornwall; is it to have money payments, in order to avoid the payment of the poor's-rate or not?—I believe that the mines are all on money payments, with the exception of Lady Bassett's property.

2590. Are not the landlords obliged to do it in self-defence?—Yes; the reason that it is introduced into setts by the landlords, who are opposed to it as a matter of principle, is this: that only by so doing they can defend themselves against making their mining property contributory to the relief of burdens created by the other mining property, without the other lords contributing their share. In Lord Mount Edgcumbe's mining leases there is a reservation of a fifteenth, or any other given amount of ore, or, at the option of the lord, there is a reservation in money. Practically speaking, we take it in money; but I always introduce that clause, on the principle that if other lords, on the principle of equity, paid their poor-rates, I should say to the miner, "I will insist upon the rent in ore," in order that he should be compelled to pay the rate.

2591. Where it is the habit in other districts to pay the poor-rate, you do the same?—Yes; I did it in the case of a mine belonging to me. There the reservation was in money. I was informed that the other lords contributed to the poor-rate, and I immediately assented to pay my share of it.

2592. Is that mine still working?—No; it ceased last year.

2593. It was a profitable mine, was not it?—Yes.

2594. Though you had a money reservation, or a reservation in kind, whichever you liked, you allowed it to be assumed to be in kind, and paid the rates on it?—Yes.

2595. Because the other lords did the same?—Yes, and my father did the same.

2596. Are there any other points that you would wish to observe upon as far as the rating of mines goes?—I should desire to say, that with regard to the burden created by the miners, it not only consists of those removals which take place in consequence of the miners changing their place of working, and the difficulty of discovering where they are working, or where they have gone abroad,

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which so many of them do at present, but it arises from the extra amount of casualty and accident in a miner's life, as compared with an agriculturist's life; and I have been informed by medical men, having the charge of mines, and who were also the medical men of the unions, that the average of casualty was two to one, and of sickness almost two to one. The miner gets his constitution undermined at a much earlier age than the agriculturist. The average of the miner's life is rarely above 40 years.

2597. Are you experienced enough in the working of the charities of the mines to know whether or not they draw a line in contributing towards casualties and towards sickness?—I believe it to be the case, that when a sick club of a mine is spoken of, it means that the mine contributes towards the support of the family of a miner disabled by accident, but not by that sickness which may be called wear and tear, which is the more common ground of the disability of a man to maintain his family. I cannot speak to that of my own knowledge, but having been a chairman of the board of guardians for many years, of course we examined into every case as to whether the applicant received support from a club of any description or not, with reference to the amount of relief to be given by the union, and that was the distinction that always prevailed in my mind.

2598. Are not the miners subject to a disease something like consumption, called the miner's disease?—Yes.

2599. Are you aware whether it would be the case that miners labouring under that disease would be supported by the club?—I should conceive that case, which would be a sort of chronic illness, which would steal upon a man without reference to any accident, would not be provided for by the funds of the mine. The man would not give up at once; but he would, by degrees, be able to do less and less work until he would be of no use.

2600. You are not quite sure about it?—No, but I conceive it to be the case from my experience as a poor-law guardian and from conversation with individuals. It is difficult to give an average of the number of mines that fail after two or three workings, and those that continue for a great number of years; but as so very large a proportion of the mines are only worked for two or three years and then cease, of course if miners did receive money from clubs to the extent that I have heard stated, it would cease at the end of those two or three years, and then they would be thrown upon the funds of the parish for maintenance.

2601. Do you as a guardian ever recollect a case where a mine has ceased and a balance of club money has remained?—I do not know that.

2602. Mr. *Hutchins.*] What landowners do you represent?—I represent Lord Mount Edgcumbe; Mr. John Francis Buller; Mr. Hext, who is a relative of mine; and Mr. Strode, who has large landed property; and I have also represented Lord Exmouth, as far as the granting of his mines is concerned, and Sir Charles Watson, who has the lead and silver mines of Comb Martin; those are the chief individuals.

2603. Their landed property is extensive?—Very indeed.

2604. Is their mining property also extensive?—It comprehends some of the principal mines in Cornwall; Par Consols is one, Pembroke is another, South Crinnis is another, Hewas is another, and Polgooth is another; those constitute the great mines at St. Austell. Then there are South Tamar, and East Tamar, and Tamar Consols; they are in the parish of Beer Ferris; the Tavy Consols is another mine upon the Tavy river above; and in Devonshire there is a mine which has been worked for a great number of years, which is Bottle Hill, and Wheal Sidney, and those mines of Lord Exmouth's, called Wheal Exmouth and Wheal Frank Mill. In Gwennap I think there was Ting Tang, and some other mines of which I do not exactly know the names; and Trevisky and Carvannah, in which I am myself interested.

2605. You yourself have adventured rather extensively, have you not?—No; I never had a share in my life, except one that was given to me by a person whom I could not refuse; but I got rid of it as soon as possible.

2606. I thought you said you had some mines in which you had a share; was that as a lord?—Yes.

2607. Are you aware that mining adventure is attended with great cost, and hazard, and speculation?—Yes; I have no hesitation in saying that it is very unremunerative, as an aggregate.

2608. Is not it your opinion that mines afford the means of employing the labouring poor very extensively?—Yes, I have no doubt they do; in fact, they

do

do so to an extent that is sometimes disadvantageous in Cornwall; it withdraws a number of persons from the agricultural population, which makes the wages in agriculture beyond the ordinary standard.

2609. I understood you to say that the rental of estates was not increased in any appreciable manner when the mines were working, as compared with the rental when the mines were not working?—Within my experience. I wish to explain that in this way: if I was to take the rental of a parish that was similar in its character to the rental of an agricultural parish, in which a mine was working, I should not think that there was any appreciable difference between the rental of a farm in the one parish and in the other.

2610. Your answer would simply apply to farms which were in active operation before the mine was opened?—Certainly.

2611. Are you not aware that miners build, and improve the waste lands?—Yes, I have stated so.

2612. Are not mines in general, throughout the county of Cornwall, found on land that would not be used for agricultural purposes, provided the mines were not there?—I should not state it to that extent, but they are generally found upon lands inferior to the ordinary run of lands used for agriculture.

2613. In consequence of mines being opened, do not those lands which you just stated are almost unfit for agricultural purposes, become cultivated, and return to the owner of the soil very much increased, and very good rents?—They are not cultivated except by persons of a particular class, and to a very limited purpose, such as to the extent of one, or at most two acres in building a cottage, but they are not taken by farmers to cultivate eight or ten acres at the ordinary term of 21 years, but only by those individuals holding upon three lives or for 60 years.

2614. They are taken at rents remunerative to the landlord?—Yes, 5 *s.* an acre is the ordinary price throughout Cornwall.

2615. In the parish of St. Ive the Middle-hill of St. Ive is described in the Tithe Apportionment Book as coarse ground, firs, and contains about 93 acres; is not a large portion of that land, which had an out-fence dividing it from Bodmin land, being subdivided into a great number of cottage tenements, with leases to Mr. Strode?—There is a portion of ground there that we call Middle-hill which was let at a valuation of 5 *s.* an acre before to the tenant of the adjoining farm, and constituted a portion of his tenancy, and then, as the miners chose to build houses, the land was let at 5 *s.* an acre; but they receive exactly the same sum as the surveyor put upon the value of that land in its uncultivated state, but afterwards it will be worth perhaps 1 *l.* an acre.

2616. It was not cultivated at all before?—It was depastured by sheep and cattle.

2617. What did you value it at then?—At the same price as it is valued now.

2618. Then the lessor looks to the prospective value of the buildings put upon it?—Yes, that is the case throughout Cornwall.

2619. Do you grant money rents, or dues in kind?—In Lord Mount Edgcumbe's setts, and in all that I grant, I reserve them always in the alternative: a fifteenth part of the ores; or, at the option of the lord, a fifteenth part of the money derived from the gross sales.

2620. You are aware that a very large proportion of the mining setts are granted at dues in money?—Yes; I believe ninety-nine out of a hundred.

2621. Have or have not higher dues been received in consequence?—Most certainly not. I never make any difference myself.

2622. Do you know the iron mines at St. Roche and St. Stephens?—Yes.

2623. Are they not granted at money rents as well?—Yes.

2624. There never has been any poor-rate charged upon the iron mines?—Not to my knowledge. I cannot answer that positively, but I do not remember that there has.

2625. You stated, with regard to accidents and sickness, that there was a much larger proportion of accidents and sickness in the mining population than in the agricultural population, and you spoke of a fund for relieving the miners when they are sick, and of other expenses, only taking casual accidents; are you not aware that in every mine in Cornwall there is a doctor's fund, out of which the doctor is paid, and therefore no expense of attending the miners comes upon the parish?—I am aware that the doctors are paid, but the attendance of that doctor upon the miners scarcely relieves the parish from any charge whatever. The union

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doctors are paid by salaries, and unless the actual amount of cases very considerably exceeds what the averages were upon which those salaries were paid, the expense does not vary at all.

2626. If all the mining population had to be attended by the parish doctor, would not the amount of cases very considerably increase?—Yes, certainly.

2627. Would not the doctor's salary have to be raised in consequence?—Yes; but I have distinguished between cases of accidents to individuals and cases of sickness in the families. At present the union doctors have to attend the cases of sickness in the families of miners.

2628. In Cornwall are not the ordinary cases of sickness, attended by the doctor, paid by the adventurers?—In what is called chronic sickness the cases are attended by the medical man of the parish, but the mine accidents are attended by the doctor of the club.

2629. You are not aware of the system which prevails in South Wales?—No.

2630. I understood you to state, that when mines ceased to work a population was left upon the ground and increased the poor-rate very much; are not the Cornish mining population a migratory population, inasmuch as after an adventure is found to be unsuccessful, and the mine does not yield copper, they move off to another district?—Almost always.

2631. Then how would your answer apply; if the population was not left it could not increase the rate?—When a mine ceases to work the operation is of this nature. The working miners would go to look for work in other parts of the county, and till they were established, and had been working in another mine sufficiently long to feel that they were established, they would not send for their families; very often for a longer period than their establishment in other mines, they leave their families upon the parish where the mine was working, and those families are chargeable to that parish. Though the miners are migratory, they do not take their families for a considerable period.

2632. Are they not bound to support their families if they are working in other mines; would not the parish compel them to do so?—Yes, certainly; but the result at the present moment is this: that the miner is too difficult to be traced, because, if he comes as a stranger into any given parish, and works there, his antecedents, and his family and relations are not discoverable, and therefore he is not, as I have seen in a hundred instances at the board of guardians, to be found; and the expense of sending individuals to inquire about him is held by the board of guardians to be more than commensurate to the chances when they do find him.

2633. It has been given in evidence that the mining population of Cornwall are perhaps the most intelligent of the working population of England; is that your opinion also?—Yes, they are very intelligent.

2634. Are they generally a religiously inclined people?—Yes.

2635. They are generally leaning to Methodism?—Yes.

2636. Is it the act of a religious man to go away from one part of the country to another, and leave his wife and family chargeable to the parish, and is that the habit of the miners of Cornwall?—Their habit is, when they go in search of work, to do what I have stated to you, whether it is consistent with religious-minded people or not. I believe them to be both intelligent and very religious; but they conceive it to be perfectly consistent with their duty to go and search for work, and leave their children and families upon the parish.

2637. Is there any difficulty in finding work in Cornwall under ordinary circumstances; is not work for miners very abundant?—It is.

2638. Then under ordinary circumstances a miner moving would have no difficulty in finding employment directly?—Probably not; but he does not know whether he will remain there or not. A man prefers to work in one mine, especially where his friends are, and not in another; therefore the mere circumstance of his getting employment would not determine him at the moment whether he would remain there or send for his family.

2639. How long would it take to determine him whether he would remain, and how long would it take him before he would think it incumbent upon him to remove his wife and family from the parish?—I cannot answer that upon the average; I have known instances in which families have been left for several years, and then they have rejoined the miners again, and I have known several other instances in which, after two or three months, the man has sent for his family, and they have gone to him. The chief charge at the present moment, I apprehend,

I apprehend, arises rather from a disposition amongst the miners to pass two or three years abroad in foreign mines, and return again. I have known personally a great many instances of that kind; but I am bound to say that when they are abroad they frequently remit money to their wives.

2640. The Committee have had some evidence as to the widows and orphans being left on properties; is that your experience?—Yes, very greatly.

2641. When a mine ceases to work there would be no rate under the statute of Elizabeth, except you make a new law with respect to the funding of the rate; as was stated by one of the witnesses, you can only levy the rate from time to time; how would you meet that case?—I do not think that any legislation could meet that case at all; I believe it can only be met by compensation during the time that the mine is worked. When the mine is wearing out, the dues are charged upon that wearing out property, which a mine is; and the individuals who are the owners of the property in that mine are receiving, to a certain degree, a compensation for what would be an extra burden at a future period, when that mine ceases to work.

2642. Have you ever taken into consideration the principle of funding?—Yes, and I regard it as impracticable. I should like to see it done, but I do not conceive it possible.

2643. You are aware that in the statute of Elizabeth coal mines are particularly specified, and therefore other mines are considered as not liable to pay the poor-rate?—Yes.

2644. Are you also aware that underwood is particularly specified, and therefore timber is not liable to pay the poor-rate?—Yes.

2645. If you apply the principle of rating mines, coal mines alone being specified in the Act, would it not be equally fair to apply the principle all over the country, and rate all the timber of the country?—I have never considered that question before; but upon first thought it appears that there would be reason why it should be done.

2646. I am asking you upon the analogy of the reasons why the two are exempted; coal mines are specially mentioned in the statute of Elizabeth, and therefore other mines are exempted; underwood also is specially mentioned, and therefore timber is exempted; therefore, if you rate mines as it is now proposed to do, would it not be equally fair to rate the whole of the timber of the country?—I think that no man ought to answer a question of that sort, put to him for the first time, without thinking it through; but I think that there would be considerable reason for it, in the same way as under the succession duty it is chargeable; the succession duty rates all property in timber as it never did before. But I speak with great hesitation in answer to the question; it is only an impression.

2647. Mr. *Phillipps.*] Supposing mines were rated, would you think it right that a distinction should be made in the amount of rating, in consideration of the subject matter of the rate, that is, the ore itself, being destroyed?—I certainly should think that that ought to be done, as it is a wearing out property, but for this circumstance, that coal mines, and quarries, and clay works, and property of an analogous description, as far as regards its wearing out character, is chargeable in the way that this Bill would propose to charge mines generally; and I do not think myself that there is, abstractedly speaking, any injustice in its being done, and for this reason, that as regards agricultural property, the charge of the burden of the poor-rates, supposing it to represent 2 *s.* 6 *d.* in the pound, or 1-8th, is in fact a charge upon the corpus of the property; and every one who sells an estate receives in the purchase money only 7-8ths, and the other goes to the poor as a permanent charge upon the property; it appears to me that it is the same in the case of a mine.

2648. Mr. *Ridley.*] Has there been any great amount of emigration amongst the miners of Cornwall to California and Australia?—Very great; in fact, that has become so serious a consideration now, in regard to granting of leases to miners, where they build cottages to improve the land, that the leasehold tenure in Cornwall has been changed on that account in several instances.

2649. Do many of those miners return?—A great many, I think; two out of three; perhaps a larger proportion.

2650. Are they not a very speculative kind of people?—Their habits of life make them so. The working upon tribute is a working upon the chances of discovery,

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discovery, in which a man is paid remuneratively according to whether the ground upon which he works is remunerative or not.

2651. I think you stated that, in your opinion, the imposing the burden of the poor-rates would not have any great tendency to check legitimate speculation in mining?—I have the strongest possible conviction that it is a mistake altogether when the miners suppose that it would do so. That is my impression, from long intercourse with them.

2652. If the miner is not checked by the risk attending emigration to California or Australia he would not be likely to be checked in his legitimate speculation by imposing the burden of the poor-rates?—I think certainly not; the amount of the burden is too small to produce any check to speculation.

2653. The amount of the burden of the poor-rate would be a much less risk than the risk attending that emigration which now goes on?—Yes, you have the risk attending the variableness of price which is incidental at all times to the mines.

2654. Mr. *Deedes.*] Generally speaking, does the poor-rate vary much from year to year in parishes which are subject to mining operations?—It remains, I think, with very little variation during the working of the mine. Of course the rate would grow by some imperceptible progression, according as the mines grew in the parish. If the mining investment in a given parish was 10,000 *l.* in one year, and increased 5,000 *l.* the next year, and so on progressively, I imagine that the rate would keep pace commensurately with the progressive investment of capital in the mines and the progressive increase of population.

2655. The Committee has been told that certain mining operations would stop if anything additional in the shape of a poor-rate were put upon them; what is your opinion upon that subject?—I believe that it is entirely a misapprehension and a delusion of the miners to suppose any such thing, after the calculation which I have stated to the Committee, that the rate would amount to 2 *d.* per ton in quantity upon the ore sold in Cornwall, and that the average price of copper ore is from 5 *l.* to 6 *l.* per ton.

2656. Of course, if you feel no difficulty on that score with reference to existing leases, your arrangements for future leases would entirely do away with any difficulty on that head?—Yes; of course, as regards the future, it is in the power of the miner to choose whether he will accept the terms offered by the landowner's agent.

2657. You spoke just now of many instances within your knowledge of persons who left their families for years, those families being more or less chargeable to the parish where they were left?—Yes.

2658. And in many instances those persons were probably employed in Cornwall in other mines?—The probability was that they were, but that was not known.

2659. In cases of that kind, is any effort made by the parish ordinarily to ascertain the locality where they are?—Ordinarily, I should say not; but in cases where enough is known about their relatives and their friends to enable the parish to pursue their inquiries about them, they would do so; and if it resulted in some statement being made that they were to be found in a given place, they might cause them to be apprehended. But, generally speaking, Boards of Guardians regard it as bad policy to expend money in seeking for a miner who has left his family upon the parish.

2660. You spoke of 5 *s.* per acre being the average rent?—Yes; that is the average rent of the coarse land in Cornwall, where it is leased with a farm for the purpose of a run for cattle.

2661. And it is that description of land that, for the most part, contains minerals beneath it?—I think most of the mines in Cornwall are working in that description of land rather than in a better sort; but new districts are opened constantly. In the parish of Beer Ferris there is not a single acre of coarse ground, nor has there been, perhaps, for a century or more. It is very rich land, orchard ground, and cherry gardens, and property of that description; but I should think that the great majority of the mines in Cornwall are in coarse ground.

2662. You said that in your opinion the adventurer should be the person rated, and you based that upon the principle, that it was in conformity with the law of England that the occupier should be rated?—Yes. I will give another reason for that in addition to the one which I gave before. There are cases in which, if the rate was laid upon the lord of a mine, that is, the owner of the dues,

it would be very difficult to find him out. I know at this moment a case which relates to Par Consols, a mine which was referred to in evidence given before the Committee, in which, I think, there are dues amounting to 1,700 *l.*, which are at this moment held by the purser of the mine, from the impossibility of determining without a suit in Chancery, and a difficult suit, who the persons are that are entitled to receive those dues. Now, if the lords were made the subject of rating, I do not exactly see how anybody could be attached for the purpose of paying that rate.

2663. The Committee have been told that the adventurers are a very changeable and varying body of men; that they sell their interest in certain leases frequently, and that there would be great difficulty in finding them, and therefore they ought not to be rated?—If the Bill is drawn in the way in which I saw it some time ago, it makes the property in the mine, the engines, and various other things, seizable and distrainable for the purposes of paying the rate; therefore there is an absolute certainty, just as much as in the case of agricultural property of a tenant in a farm, that the rate will be paid.

2664. Several persons have argued that the real occupier is the owner of the dues?—Yes, I am quite aware of that, but it was a very forced and constrained and artificial construction, and was so admitted by the courts when the owner of the ores in kind was called the occupier. It was admitted that it was an artificial and technical construction of occupation for the purpose of making the dues payable; but as regards the real occupier of the mine, the miner himself is the real occupier, and if the lord has to recover that mine he must bring an action of ejectment to obtain it. At least, I state that upon the authority of the opinion of an eminent pleader, who was consulted upon that particular point.

2665. Is not the agreement under which the adventurer works rather in the nature of a licence to mine?—Almost all the leases in Cornwall have been of late years converted from a lease of mines, in which the ordinary phrase was, "grant and demise mines," to a grant of "licences," and they now exist in the character of licences.

2666. Would that create any difficulty in carrying out this plan of yours?—Not in the smallest degree, because whether it is under a licence or a lease of mines the miner is still the occupier, and the lord would have to take the same remedy for recovering possession of the mine by ejectment either in the one case or in the other. The case to which I alluded, in which a pleader of eminence was consulted, had reference to the licences; it arose upon that particular point.

2667. But of course, as you said, in point of fact, the charge, whatever it might be, would fall upon the lord?—I apprehend that it must unquestionably fall upon the lord, if the miner deals with the lord, as any intelligent person would do in making a contract, in which what he would pay to him would be what he could afford after every expense had been paid out.

2668. In your opinion would not the licence only make a mine an incorporeal hereditament?—No, it would not be an incorporeal hereditament, and for these reasons, that in all leases there is a covenant upon the part of the miner himself to uphold and maintain the watercourses and the shafts and levels, and to repair the houses and buildings, and do a great variety of things; and the pleader I have referred to held that a man who entered into covenants of that description had such a tenure in the ground itself that it was not an incorporeal hereditament, but it was equivalent to a lease of the mine, and as such the lord must bring an action of ejectment to recover it. I might add that an incorporeal hereditament is rather in the nature of a right to the use of land; it is not a right to take a portion of it; it is a right to use the land of another person for certain purposes, but whenever it comes to be converted into the appropriating of a portion of that land, it passes from the character of an incorporeal hereditament to one that must be deemed of a different nature.

2669. Mr. *Colvile.*] I understood you to say that in the event of mines being rated you considered it would not be more than 1 *d.* per ton upon each ton of copper?—I did.

2670. And subsequently you stated that it would be 2 *d.* per ton?—I did not mean to say so.

2671. Will you state more fully the basis upon which you arrive at this conclusion?—Assuming the average poor-rate to be 2 *s.* 6 *d.* in the pound, and assuming the dues to be a 15th, and assuming the average value of copper ore to be 6 *l.*, and for the sake of my argument, if it is less the argument would be against

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against the miners; but assuming it to be 6 *l.*, a 15th part of 6 *l.* amounts to 8 *s.*; that is the lord's royalty; 2 *s* 6 *d.* upon 8 *s.*, which is the poor-rate that would be paid, would amount to an eighth part, which is 1 *s.* If the miner has to pay that 1 *s.* for the lord, he has to pay it in respect of 15 tons, and not on one ton; it is one ton that belongs to the lord, and the other 14 tons belong to the adventurers; therefore if the adventurer has to pay for the lord that 1 *s.* upon that 15 tons, then he sells 15 tons of ore, and has only to pay 1 *s.* more upon that 15 tons, and that is about $\frac{3}{4}$ *d.*; it is less than 1 *d.*

2672. Assuming the average price of copper during the last 20 years to have been 5*l.*, would not the average dues to the lord be a 15th?—Yes.

2673. Which is 6*s.* 8*d.* per ton due to the lord?—Yes.

2674. Then would not a rate of 2*s.* 6*d.* in the pound made 10*d.* per ton?—No, an eighth part of 6*s.* 8*d.* distributed over the 15 tons will represent a less sum than the $\frac{3}{4}$*d.* which I have mentioned.

2675. You mentioned that, generally speaking, as far as came within your own knowledge, in Cornwall the agriculturists were not anxious to have mines established amongst them?—All the tenantry that I see and have seen for a great many years, who have mines in their neighbourhood, are always regretting it, and expressing the annoyance and vexation arising out of the mines, chiefly from trespass and annoyance of that description, more than any extra burden.

2676. Can you mention any particular parish in which the agriculturists have felt this dislike to mines?—I can mention the parish of Beer Ferris, and the parish of Calstock.

2677. Can you state how much money has been invested in those two parishes in sinking for ore?—I should think in the parish of Beer there must have been, within my recollection, extending to 30 years, 100,000 *l.* or more; perhaps 150,000 *l.*

2678. Do you think, as a practical man, that it would be possible for 150,000 *l.* from London or Manchester, or some other place, to be invested in labour in a parish, without being an essential benefit to the agriculturists in that parish?—I am convinced that the investment of 150,000 *l.* in that parish has not produced any material benefit, and for these reasons: the benefit that must come to the parish must be upon the expenditure of money, in so far as it affected the labour of that parish; that would be a disadvantage to the agriculturists if labourers were withdrawn from their farms in consequence of their getting better wages at the mines, as it would increase the cost of labour upon their farms. With regard to what has been said as to there being a market for the consumption of their produce, I may state with respect to Beer, that the steam-boats upon the River Tamar, upon which Beer borders, convey the people up and down to the market at Devonport. They market very little in the parish for any purpose. To some extent they do, but to an extent extremely inconsistent with the amount of money invested in the mines.

2679. In the event of mines being rated, will you explain to the Committee how you propose to deal with existing leases?—My proposition with regard to existing leases would be, that where they contain no covenant whatever on the part of the miner to pay the parochial rates as distinct from the reservation, there the lord should pay the rate. Where they do contain a covenant upon the part of the miner to pay the rates, I should propose that the rate during the continuance of the lease should be divided between the two; but not because the miner is entitled to it, for his notice was distinctly drawn to the fact by that individual covenant that he would have to pay it.

2680. You say that considerable dissatisfaction exists in Cornwall because mines are not rated?—Yes.

2681. Have you ever heard that dissatisfaction existed in any other part of England?—I do not know that I ever heard a conversation arise in any other part of England upon that subject. I am not conversant with those parts of England.

2682. Assuming that such is the case, and seeing also that in Derbyshire the dues are already rated, and that they are so rated because the miners are compelled to pay the dues in kind, do you not think that it would be very much better to extend that provision to Cornwall rather than interfere with the general system of rating throughout the country; would it not be better to compel the adventurers in Cornwall to pay their dues in kind to the landlord, which would involve the lord being rated as heretofore?—It would be extremely injurious, both

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both to the miner and to the lord himself in Cornwall, to have the dues reserved in kind and taken in kind; it would involve very great expense in weighing and division, and agency and watching. One of the reasons for the introduction of a money payment was the difficulty of making a payment in kind. In point of fact a money payment was always the real mode of payment. When the dues were reserved in ores, the payment was made in money just the same as at present; they ascertained it in the same way, and a recurrence to that system would be most vexatious.

2683. You must go through that process of weighing to ascertain the money due?—The ores are weighed for the purpose of knowing what is the quantity sent away from the mines, but if there was a division of the ore between the lord and the miner, there would have to be a second weighing for the purpose of ascertaining the relative quantity between the two.

2684. Mr. *George Cavendish.*] Have you any recollection of a Bill having been brought in in 1819 to make occupiers rateable?—I never saw it till to-day, and I was too young at the time that it was introduced to know anything about it. I think it was a Bill with which Mr. Davis Gilbert had something to do.

2685. *Chairman.*] A question was asked whether, if the Cornish miners are a religious body of people, it is in accordance with their religious feelings that they should move from home, leaving their families upon the parish; are they not compelled to go from home, and leave their families upon the parish?—They are compelled to go and seek for labour.

2686. What is the mode of payment to those miners; how long is it before they receive any money?—They receive money upon account, but what period of time elapses between the actual settlement for their wages with the agent of the adventurer and their taking the sett, I cannot say.

2687. How long is it before they receive subsist?—I apprehend that they receive subsist during the whole of what their bargain may be.

2688. How long is it after they settle before they receive any money?—I cannot speak to that.

2689. Mr. *Hutchins.*] You stated first of all that the average of all the rates in the county of Cornwall are half-a-crown in the pound?—I stated that I assumed they would be half-a-crown, and I gave as a reason for thinking that that was above rather than below, that when the rates of the mine came to be fused with the present agricultural property, it would reduce the rate.

2690. You stated the average price of copper at 6 *l.* per ton; do you think that you were overrating it?—Yes, I think I was. I have been informed since by good authority that it ought to be taken at 5 *l.*

2691. Taking it at 6 *l.*, I think you stated that the lords would be entitled to a fifteenth?—Yes.

2692. That would leave them 8 *s.* a ton?—Yes.

2693. Then the lord's rates would be half-a-crown out of the 8 *s.*; you have taken that fifteenth away once; you have given the lord a fifteenth, and then deducted it?—The lord would have to pay an eighth part of the 8 *s.*, not half-a-crown out of the 8 *s.*

2694. It would be 1 *s.* on a ton; not a penny on a ton?—Yes, he would have to pay 1 *s.* on the ton; but that 1 *s.* represents the tax upon 15 tons, because it is only paid by the lord in respect of that one-fifteenth part; that one ton which he receives; therefore, if the miner pays it, he sells 15 tons of ore, and has to pay 1 *s.* poor rate.

Mr. *Samuel Seccombe*, called in; and further Examined.

Mr. *S. Seccombe.*

2695. *Chairman.*] YOU have just heard Mr. Boger's calculations?—Yes, I have.

2696. Taking the basis on which he makes his calculation, do you see any fallacy in it?—Yes, a very great one; he has divided it twice instead of once; we remarked that, in the absence of the Committee, to Mr. Boger; but he could not understand it; and I have put it as plainly as I can upon paper.

2697. Taking the same data, will you show where Mr. Boger is wrong?—I have made my calculation on the supposition that the average price of copper ore for the last 20 years is 5 *l.* per ton; the average dues are about a fifteenth, which is 6 *s.* 8 *d.* per ton; at the rate of 2 *s.* 6 *d.* in the pound, it is 10 *d.* per ton on all the ore sold.

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2698. Then he pays, of course, an eighth part of half-a-crown in the pound?—He will pay 10 *d.* per ton on all the ore sold, upon that calculation, and not on 1-15th of the ore; we have taken the 15th first and Mr. Boger has taken the 15th twice, which makes the difference between ¾ *d.* and 10 *d.*

2699. If a mine is rated to the poor it would be rated at 6 *s.* 8 *d.* per ton, say, and 2 *s.* 6 *d.* in the pound would be how much?—Ten-pence per ton, instead of ¾ *d.*

2700. That is what the lord pays?—If the rate was put upon the lord, the lord would have to pay; if it were on the miner, the miner would have to pay 10 *d.* per ton.

2701. Mr. *Hutchins.*] But he would have to pay it on all the ores?—Yes, on all the ores raised.

2702. *Chairman.*] Do you mean to say that all the ores that are sold in mines are rated?—If you put a rate upon the dues of 2 *s.* 6 *d.* in the pound, you are rating the whole of the ores at 10 *d.* a ton, or you are rating the lord's portion at 6 *s.* 8 *d.* a ton, whichever way you please to put it.

2703. Does the lord pay to the poor-rate 6 *s.* 8 *d.* a ton?—Yes, at 2 *s.* 6 *d.* in the pound. I am sure that this calculation is right, and it may be tested by all the accountants in the kingdom.

2704. The lord is only rated on a fifteenth part?—No; he is rated at 6 *s.* 8 *d.*, because you take the fifteenth first.

2705. Do you mean to tell the Committee that you are satisfied, from your calculations, that if a ton of ore sells at 6 *l.* a ton, and if the poor rates are 2 *s.* 6 *d.* in the pound, then the lord pays 6 *s.* 8 *d.* a ton poor rates?—If the dues are a fifteenth, and if there is a rate of 2 *s.* 6 *d.* in the pound upon those dues, it will come to 10 *d.* a ton upon all the ore raised, or 6 *s.* 8 *d.* upon a fifteenth part.

2706. The Devon Consols mine sold 24,000 tons of copper ore in 1855?—Yes, and the amount of rates paid was 1,200 *l.*; that is, I have only given the round numbers, because the amount of the rate was between 1,200 *l.* and 1,300 *l.*, and the quantity of ore raised may be something over 24,000 tons; but I have taken the round numbers, and that will come to 1 *s.* a ton for the whole number of tons sold for that year. They pay a twelfth dues to the Duke of Bedford instead of a fifteenth.

2707. Mr. *Hutchins.*] You know this of your own knowledge?—Yes.

2708. *Chairman.*] On that 24,000 tons they pay 1,200 *l.*?—Yes.

Mr. *Deeble Boger*, called in; and further Examined.

Mr. *D. Boger.*

2709. *Chairman.*] IS there any correction which you wish to make of the calculation that you gave in your evidence?—Yes; I find that the calculation which I made, showing that the rate would be ¾ *d.* in the pound, is an incorrect one, and that the statement made by Mr. Seccombe is, I suppose, substantially correct, though I do not make it exactly the same to a fraction. The mistake arose from my taking a fraction of a ton, instead of one ton, out of 15 tons. I will state to the Committee how it stands now: assuming the dues to be a fifteenth, and assuming the poor rate to be 2 *s.* 6 *d.* in the pound, and assuming the ore sold to be at 5 *l.* a ton, the sale of 15 tons at 5 *l.* a ton would represent 75 *l.* One ton, the lord's dues, at 5 *l.*, would pay a poor rate of 15 *s.*, calculated at 2 *s.* 6 *d.*; 15 *s.* paid upon the 75 *l.*, would be about 9 ½ *d.* in the ton upon the remaining 14-15ths retained by the miner. In making the calculation before, I stated that my attention had not been drawn to it till hastily this morning, and I calculated first on a fractional part of one ton; and when I came to distribute the charge upon that, I distributed it upon 15 tons, not taking notice that I had taken, as the subject of calculation, the lord's dues on only a fifteenth part of one ton.

2710. Mr. *Deedes.*] It comes to nearly 1 *s.*?—It comes to 9 ½ *d.* a ton.

2711. Having corrected that calculation of yours, will you state whether, in your opinion, a charge of that kind would make any difference as to the rating or non-rating?—It would make no difference at all, in my opinion, because the amount that would be the charge, taking it at 9 ½ *d.*, is, as I stated before, still so much less than the variableness in the price and the other casualties which, as regards mines, are incapable of calculation, that it would make no difference as to whether or not it would depress mining.

2712. You

2712. You do not think that that charge is the feather that would break the camel's back?—Certainly not. Mr. *D. Boger.* 8 July 1856.

Sir *Joseph Paxton*, a Member of the House; Examined.

2713. Mr. *George Cavendish.*] YOU are resident in Derbyshire, are you not?—Yes. Sir *J. Paxton*, M. P.

2714. And are the agent to the Duke of Devonshire?—Yes.

2715. You are acquainted with the mines of Derbyshire?—Yes; I know particularly the mines of the High Peak and the Peak of Derbyshire. The mining operations in Derbyshire are divided into what are called the High Peak, the Peak, and the wapentake of Wirksworth, besides private royalties. The Duke of Devonshire, under the Duchy of Lancaster, is the lessee of the Peak and the High Peak, and Mr. Arkwright of the wapentake of Wirksworth.

2716. Are the royalties rated to the poor?—Yes.

2717. And to the highway?—Yes, to the highway.

2718. And also the tithe-book?—Yes; but I should state to the Committee that the rates are entirely dependent upon the will of the lessee, because in different districts there are different royalties. I should say that in nine cases out of ten, perhaps 99 cases out of 100, they petitioned the Duke of Devonshire, as the lessor of the mine, to lower his dues, and I believe in almost every case in Derbyshire, at least so far as the Peak and High Peak are concerned, I do not know about the wapentake of Wirksworth, but in the High Peak and Peak districts, I believe, not more than one-third of the royalties is taken by the Duke of Devonshire as his royalty, and the tithes are also taken in the same way. I believe, if the full tithes were taken, the tithes alone would be as much as the Duke receives as royalty in those districts.

2719. I believe, according to the custom of the district, one-thirteenth of the ore taken constitutes the royalty?—Yes, in some parts; and in other places it is less.

2720. You have seen the Bill that was brought in by the Honourable Chairman for the rating of mines, have not you?—Yes.

2721. Did it create much alarm in Derbyshire?—It created immense alarm, because from the little that I have heard here to day, and from some gentlemen who have given evidence before, I see that the Derbyshire mines and the Cornish mines are entirely different in their constitution, and working, and everything connected with them. In Cornwall, it appears that they are rather looked upon as an incumbrance upon the soil in many cases, whereas in Derbyshire the contrary is the case. The mines in Derbyshire are held in some cases by large companies, and worked by perhaps 100 or 150 men, and even more than that; but generally the mines are worked by only a few miners; and very often the average of the mines in some parishes does not amount to more than two or three persons belonging to each mine. Those miners work the mines during the winter season, and in summer time they lend aid to agricultural purposes; and generally speaking they are looked upon there as an advantage, and a great advantage; as instead of being a burden upon the parish in the middle of winter, they are seeking employment in the mines, and usefully employing themselves, whereas they would otherwise be a burden to the parish; and in summer time they assist in agricultural works.

2722. Have you ever heard any wish expressed by the landowners that the miners should be rated at the profit of the mine?—None whatever; I know the opinion of a great number of landlords about it, and I know that there has never been one expressed, so far as I am concerned, from any one individual, that the miners should be rated.

2723. Have you ever heard any wish expressed that the occupier should be rated instead of the owner?—No.

2724. The royalty paid is, I believe, no criterion of the profits of the mine?—None whatever of the profits of the mine. I know from facts, from the returns of the barmaster, which I have had before me this morning, that for the last 20 years much more money has been expended in the mines in the district than has ever been taken out of them, taking the profitable mines and the unprofitable mines.

2725. Do you think that if the occupiers were rated it would interfere with mining operations?—I look upon it that it would be almost a stoppage; and I have

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have a curious instance to show the Committee, from the barmaster, which I got from him at the time that the Chairman did me the honour to write to me, in the early part of this year, about the rating of mines.

2726. Who is the barmaster?—In various districts in Derbyshire there is a barmaster employed, for the purpose of seeing to the dues of the mines, and for the purpose of carrying out the customs of Derbyshire, which are very different from those in Cornwall and Devon. In Cornwall and Devon it appears that you grant leases and licenses for your mines; in Derbyshire there is no such thing: everybody can go and dig and delve wherever they like, up to your door; if they do not go into your garden, or your place, they can dig and open out the mines.

2727. Who appoints the barmaster?—The barmaster is appointed by the Duke of Devonshire for the districts there.

2728. The barmaster sees that justice is done between the miner and the lord?—Yes; and there is a very curious process to be gone through which I do not quite understand. You have to mark the ground, and on another day to do certain things, and afterwards you have to go to the barmaster and give notice before you can arrive at one. But what I wish to call the attention of the Committee to, is the custom with regard to mines which have been given up by the proprietors of the mines. I believe it is the case, in almost all districts, that people very often start again to work an old mine; and there used to be a very easy process by which that could be done in Derbyshire; but in the Bill for Consolidating Mines in 1851, by some mistake or other it was inserted that 12 jurymen should attend with the barmaster in order to give a fresh person an old mine. Now, the custom before that was, that the barmaster, on application being made to him, was to summon two jurymen, and himself and the two jurymen and the party inspected the district where they wanted to mine. That is, an old mine, not a new mine. It cost about 3 *l.* in the olden time for the expense of the process, but now it costs 7 *l.* on account of the 12 jurymen being summoned; and since 1851 up to this period, there has not been an instance of an old mine being again worked. That 4 *l.* has been sufficient to deter the little miners from going again into the old mines to take them up; and I think you cannot have a stronger instance of the effect of the rating question upon those little miners than this, that from that period up to this time there has not been one single instance of a mine being taken up. In some parishes there are 60 or 70 mines, and in many others there are more.

2729. The mines are chiefly worked by poor men, are they not?—Generally speaking they are. There are two or three mines that are very successful, and that have produced large quantities, but generally they are worked by poor men. In the parish of Bradwell the mining population are about three-fourths of the inhabitants, and they pay considerably less poor-rates in Bradwell than in any other parish in the district; therefore the surface-landowner has no interest whatever in wishing to rate those parties.

2730. Can you state what proportion the miners bear to the other inhabitants?—In the Peak, generally, taking the principal parishes where mining operations are carried on to a considerable extent, I should say about half the population, as near as possible.

2731. You heard the evidence of Mr. Boger, that the miners were a short-lived race; does that apply to Derbyshire?—No, but that may be explained, to a certain extent, from the fact that the miners in Derbyshire generally work out of doors during a part of the summer season, and therefore they have an advantage; but, generally speaking, they are not a short-lived race in Derbyshire; in fact, I should say the contrary.

2732. Do you consider that they burden the parishes?—None whatever; it is no such thing.

2733. Do you think that there would be any difficulty in collecting the rate from the occupier of the mine?—I cannot see how it could be done according to the custom in Derbyshire at all; because, unless you make the mining system in Derbyshire the same as in Cornwall, and stake out a piece of ground in a square, I say that it would be impossible to do it, because there are as many as 50 or 60 mines in some parishes, and the mouths of the mines are in one parish, but the veins run into other parishes. The mines may be working in one parish, and the stuff may be brought up in another parish. It would be an impossibility to get that system carried out.

2734. Then your opinion would be for leaving well alone?—That is what we say in

in Derbyshire. We say, we consider that we had better be let alone. Certainly it would never do to introduce this measure into Derbyshire; it would really virtually stop up the working, the difficulty would be so great; and. perhaps, even the appearance of the difficulty would be greater almost than the difficulty itself in some cases. But I have no doubt that it would have the effect of stopping up a very large portion of the mining works.

2735. Are there any other points respecting which you wish to give your opinion?—I consider that it would be wrong in principle to rate those mines. I cannot quite understand how it was ever brought forward. I know a mine where 30,000*l.* has been spent upon it in three times by three adventurers, and I am quite satisfied that a thousandth part has never come out of it again. And how you are to begin with those adventurers to rate them I do not know. The only persons that do any good are those little miners, where the difficulty of collection would be so great that it would be almost impossible to define it. And even saying nothing of the difficulty, I think that the principle would be wrong, because, referring to the ancient system, namely, the Act of Queen Elizabeth, it has been repealed what they rated at that time, but they did something else; they rated every inhabitant. The Act says, "lands, houses, tithes, coal mines, saleable underwoods, and every inhabitant." Now, I apprehend that that meant, that all personal property of all sorts and kinds was to be rated to the poor at that time. But it was found a very difficult thing to catch hold of the inhabitants, and there was not a great deal of personal property; therefore they seized hold of the other parts. But if you talk of rating lead mines generally, you must go on to an indefinite extent. I have put down a few things here, such as occurred to my mind. There is timber. Underwood is rated. Timber is not rated; or fir plantations. Then there are mortgagees. Why should not they be rated? Why should not fundholders be rated? Why should not bankers' profits be rated? Why should not brick-yards be rated, and iron-stone, and the profits in gasworks and waterworks? All those are much more easily defined, and much better to be got at, than to get at mineral rating. I look upon it, that an attempt to rate those mines in this way is beginning at the wrong end, and that unless you mean to change the whole constitution you had better let us alone. You have a very easy remedy in Cornwall. You have nothing in the world to do in order to make your practice in conformity with ours but to obtain a short Act, and then the whole process will be complete at once.

2736. *Chairman.*] You do not object to the rating of mines because your mines are rated?—They are rated to the poor.

2737. You do not object to rating mines to the poor in the way that they are at present?—No; we object if other places are not rated.

2738. You do not object to mines being rated to the poor as they are now?—No; we wish you to leave us as we stand precisely.

2739. The mines of Derbyshire have been in the habit of being rated to the poor?—Yes, for about 80 years.

2740. And the lessors are the parties who pay the rates?—Yes.

2741. And you think that the mines of Derbyshire are of such a peculiar nature, that if you were to change the ratepaying from the lord to the adventurer, or from the lessor to the lessee, you would materially injure the mining speculations, which you think are beneficial to the county?—I do.

2742. You think, also, that, practically, it would be very difficult to get at the adventurers, inasmuch as they burrow in various directions, and the ramifications are very great; they have one place of descent, and you could hardly tell how to get at their stuff; but is not the stuff kept separate at the surface?—You could not do that without establishing an entirely new set of machinery to work with, and that would be of an expensive character.

2743. If I understand rightly, any man has, according to the mining system in Derbyshire, a right to go into any lands except ornamental grounds, and take his own piece of ground for mineral purposes?—Yes.

2744. The barmaster and the jury are parties to take care when a mine is abandoned, that it is fairly abandoned, and that no one enters upon it till it is abandoned?—They make a trial, and then they have to go through a certain process in order to take the land.

2745. Every party, before he begins to mine, must go to the barmaster and the jury?—Yes; the barmaster is for the district; he must go to the barmaster.

  2746. Then

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2746. Then it comes to this, that you do not at all object to mining property being rated to the poor, but you think that it would be very dangerous to interfere with the present system?—I think that it would be very dangerous to interfere with the present system.

2747. You do not object to mines being rated to the poor?—No.

2748. There has been no objection raised to a payment being made to the poor?—No.

2749. Suppose a thirteenth royalty is taken, are you rated on the thirteenth royalty, or are any deductions made?—There are no deductions at all. An arrangement can be made between the miners and the lessor as to what dues they shall pay, and that is always the case.

2750. Sometimes it is a 13th, sometimes it is a 15th, and sometimes a 20th?—Yes.

2751. Whatever the reservation is, on that the lord pays?—Quite so.

2752. And to that you see no objection?—No, it has always worked very well with us. The lord is the person who gets the absolute benefit, and therefore it comes from him. If you take your system, and go to the mines and rate the working miner, that is another question.

2753. Your opinion is, that amongst the miners there are some who are half miners and half agriculturists; and some of the mines are very small, and you think that if you attempted to put any additional burden upon them, it would be quite sufficient to deter them from mining?—Yes, this very instance that I have from the barmaster, of not one mine being taken up on account of the 4*l.* additional being paid, shows you how very sensitive the question is.

2754. Suppose you take all the large mines, and let them be treated as the other mines throughout England, and make a special reservation with regard to the smaller mines, exempting them from the rates, how would that work?—I cannot see how it would work, because the custom in Derbyshire is to follow the vein wherever it goes. The system in Cornwall is, to take a district, and there is an end of it; but in Derbyshire you are following the vein through various ramifications and parishes; and in what manner could you get at the surface?

2755. You have not a surface grant?—No; we cross the parish in various directions into other parishes; there is no surface grant.

2756. A man follows a vein wherever he likes?—Yes, wherever the vein goes he works it; and there are very often veins within 10 yards of each other belonging to different companies.

2757. Each man pursues the vein till they meet?—Yes, and sometimes there are terrible fights; in some cases absolute death has ensued.

2758. Mr. *Deedes*.] You stated that in Derbyshire anybody can open mines anywhere?—Yes; if you bring a pickaxe and shovel on your shoulder, and come down in front of the house of the Honourable Member for North Derbyshire, which has been the case, you may begin to dig.

2759. And he says nothing to you?—No; the proprietors of the land cannot say anything to you; they certainly have a prior right to all other occupation.

2760. Who will come down upon me when I begin to get some ore?—The barmaster, and you get registered.

2761. But I may begin?—Yes, you may dig up and work away, and cut the ground up; but that is very rarely done to the injury of the landowner. The mining population are a very quiet race of people, and there is no disposition to go and annoy people. I do not know that there have been more than one or two cases in the district since I have been there for 30 years. Although they have the power, they really do not exercise it, so far as my knowledge goes, in such a manner as to cause an annoyance.

2762. How is the amount of the royalty so due which is to be paid ascertained; is it tested by the barmaster?—The barmaster goes at a certain day after the mine has been worked for a given time, say once in six weeks, and the measuring goes off, and the ore is locked up in a little shed; the barmaster goes, and they have their takings.

2763. It cannot be brought to the surface and disposed of without going through the test?—No; I never heard of any difficulty with regard to that.

2764. Among those descriptions of property to which you alluded that might just

just as well be rated as mines, you said nothing about railroads?—Railroads are rated.

2765. But they are rated upon rather more than the value of the land which they occupy in their passage through it?—Yes; but railways demur very much to that; they consider it a great imposition.

2766. Still they pay largely?—Yes; but they do not do so without demurring to it very much; but then, if you come to the profits, this is not the profits of the mines. I have said that there are no profits. There are only seven mines in the district of Peak and High Peak that are paying the proprietors. They pay the mining workers, who are earning some 12 *s.* a week; but they do not pay the companies, the parties going to the venture. There are, I think, only seven in the district that are really paying, out of hundreds.

2767. Mr. *Philipps.*] The custom to which you allude of any person being allowed to open and work a mine wherever he pleases, is peculiar to Derbyshire, is it not?—I believe so.

2768. I presume that a lead mine is worked more horizontally than a copper mine, is it not?—Yes; generally, I believe, lead is found in long veins; now and then there is what they call a "pot," in very much the same manner as copper.

2769. Do the veins, generally speaking, lie more horizontal than vertical?—No; they are all vertical.

2770. How is it that there is any difficulty in ascertaining the different parishes; because, if a vein worked entirely down, there would be no difficulty in ascertaining that?—The vein does not always come to the top. It may be a very long way from the top.

2771. Mr. *Colvile.*] You stated that the veins of ore run through several parishes; will you inform the Committee, when the lord pays rates upon his dues, to what parish he pays the rates; is it to the parish where the shaft is?—Yes; where the shaft is.

2772. *Chairman.*] If there is a line of demarcation ascertained on the surface between the two parishes, and the shaft is in parish A., and the vein reaches to parish B., if the ore is raised in parish A., it pays to parish A.?—It pays at the place where it is raised. The veins are so intricate you could hardly tell; it would be an immense business to survey underneath to get to know when they are in their places, because the vein goes along and then forks out again into another ramification.

2773. Do they never use the dial at all?—Yes, they do.

2774. Still if they were to ascertain that the ore is obtained in parish B., but it is brought to the surface in parish A., it pays rates to parish A. and not to parish B.?—Just so, that is the practice of the country. The parish where the shaft is would be looking after it, and would insist upon having the rate because the ore is brought up to the mouth in that parish; and if you obliged them to shift it to the next parish, they would say, "You must drive down a shaft 200 or 300 feet in order to get the lead out, but it comes up to the surface in your parish."

2775. Then I suppose, if parties have a good vein they endeavour to mystify it as much as possible as to where that vein is?—They do.

2776. They will not let any one trace it if they can avoid it?—They are, generally speaking, very particular about that. There is as much mystification as they can make of it.

Mr. *Philip Hubbersty*, called in; and Examined.

2777. Mr. *George Cavendish.*] YOU are a solicitor at Wirksworth?—Yes, I am.

2778. You are a mine proprietor?—I am.

2779. And you have also been professionally engaged in mining matters?—Yes, considerably.

2780. And consequently you are acquainted with the mineral customs of the district?—I am.

2781. They go back to a very ancient date, do they not?—Yes.

2782. Will you shortly inform the Committee what are the customs regulating the miners?—Previously to 1851 the mines, both in the High Peak of

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Derbyshire and in the wapentake of Wirksworth, were governed by certain ancient customs that prevailed in those two districts, and also in certain private manors or liberties, as they are called in Derbyshire. Those were peculiar customs in derogation or in opposition to the common law rights of the land. In the year 1851 an Act of Parliament was obtained, so far as relates to the High Peak, for the purpose of legalising those customs, so as to make that which was previously custom, statute law. In the year 1852, I was instructed by the miners in the wapentake of Wirksworth, to obtain a similar Act of Parliament, for the purpose of legalising that which was only custom previously. And one of the mine customs, or now one of the laws that prevails, both in the wapentake as well as in the High Peak, is, that every one of Her Majesty's liege subjects (that is the language of the first clause of the Act) has the power to enter any person's land, and to dig and delve for the purpose of searching for lead ore; and if they discover a vein with ore in it then they must go to the barmaster, who is an officer appointed by the Duchy of Lancaster, or the Duke of Devonshire in the High Peak, and by Mr. Arkwright as the lessee of the Duchy of Lancaster in the wapentake of Wirksworth, for the purpose, as is expressed, of doing justice between miner and miner, and between the lord and the miner. The miner then goes to the barmaster and frees, as he calls it, and as the language of the Act is, that vein, by having it entered in the barmaster's book, and paying a dish of ore. In the wapentake of Wirksworth, there is a brazen dish which was given by the Earl of Shrewsbury, in the time of Queen Elizabeth, he being then the lessee of the Duchy of Lancaster, and that dish is kept in the Mote Hall in Wirksworth. I have here a print of it which I can show the Committee. That dish has been in the Mote Hall, in Wirksworth, under the care of the barmaster and steward since that period; but we have a provision in the Act of Parliament, that if that dish should be lost, and the standard thereby lost, the dish shall contain, as it now does, 15 pints of water; therefore the first duty that the miner performs is to pay one dish of ore to the lord. He then frees his mine, and he takes a mere of ground; a mere of ground is a certain distance; in the wapentake it is 29 yards, and in the High Peak 32 yards. For that dish of ore the lord grants him a mere of ground, and then, at each end of what is called the founder-mere, at each end of that first mere, the Queen or the lord may take half the mere at one end and half at the other, or the whole at one end, whichever they think to be the most valuable, and the lord may work that mere himself, or, as is usually the case, in fact it is invariably the case, the owner of the mine purchases from the lord that half mere, and it is done in this way: there is a jury of what is called the body of the mine, which is chosen from amongst the most intelligent miners in the district, who are appointed to assist the barmaster in doing justice between miner and miner. The barmaster takes two of these jury, and they go down into the mine and look at the vein, and according to its value they put so much upon it, and the miner has then to pay that value. He has the option, however, of either allowing the lord to work that half mere, or he may purchase it at the price that is put upon it; the price is generally such a reasonable sum that the miner takes it. That is the mode in which a mine is first given away when discovered. In proceeding to work that mine, every six or seven weeks there is what is called a reckoning, and in that reckoning all the ore that is got is measured. The barmaster, on behalf of the lord, attends the reckoning, and, according to the Act of Parliament, he is entitled to a thirteenth in the wapentake of Wirksworth, and it is the same in the High Peak; but in the wapentake he only takes a twenty-fifth, and in the High Peak he takes a twentieth.

2783. Are the dues taken in money or in kind?—Always in kind. By our Act of Parliament, they are obliged to be paid in kind. It is a thirteenth of the ore, and therefore it is always paid in kind, and has always been rated since the case of Rowles *v.* Gell. It arose in the township of Wirksworth, and since that period the dues have always been rated, and the rates have always been paid.

2784. Is there any difficulty in the division of that thirteenth?—Not the slightest. The barmaster has a wooden dish, and this wooden dish is gauged twice a year. It is taken to the Barmote Court and gauged twice a year with this brazen dish, and the barmaster attends every measure with the wooden dish, and all the ore is measured; it is always reckoned by loads; there are nine dishes to a load.

2785. Are there any exceptions to that rule, by which the payments are taken in

in kind?—The only exception that I know in the county of Derby is that of Mr. Nightingale, in the case of the manor of Wakebridge, in which both the land and the minerals belong to him. In all other parts of the county the land and the minerals are quite separate and distinct, but in Wakebridge both the minerals and the land belong to Mr. Nightingale. About 20 years ago I prepared a lease for some clients of mine of the minerals within the manor of Wakebridge, and upon that occasion I took advantage of the decision in the case of The King *v.* Tremayne, and evaded, or as has been stated more mildly, "avoided" the payment of the rates to the poor by reserving the payment in money instead of in kind. In the adjoining liberty of Crich the dues are reserved in kind, and there they pay the rates; and they endeavoured to make us pay in Wakebridge, but the dues being reserved in money the case of The King *v.* Tremayne settled that question.

2786. Then in all cases, except Wakebridge, the lords are rated to the poor?—I believe in every case in Derbyshire, with the exception of that case, the dues are rated to the poor.

2787. Are they rated to the highways?—Yes.

2788. And also to the tithe?—In the parish of Wirksworth the mines pay tithes; not the dues, but the mines; and in the High Peak the mines pay tithe.

2789. At what rate?—They pay a fortieth in Wirksworth and a nineteenth in the High Peak; that is paid in kind, and is also rated, as all tithe is, to the poor.

2790. On what principle are the lord's dues rated; are the same deductions allowed from the dues as are allowed on houses and lands?—In Wirksworth (and I think it may be taken as a fair sample, the data being tolerably correct, so far as the other townships are concerned); the gross estimate of the rental is taken, and on houses one-sixth is deducted from it. On land, one-twelfth is deducted, and the lord's dues are rated upon the same principle as land, and one-twelfth is deducted from it.

2791. I believe there is a great work near Wirksworth, for the draining of the mines, called the Merebrook Sough; will you explain that?—Our mines have been worked from the time of the Romans, and we have very good proof of the fact, inasmuch as there are now in the British Museum 2 pigs of lead with the names of the Emperor Trajan and the Emperor Hadrian impressed upon them, and from that period our mines have been continually worked; there has never been a cessation. There is a very trite adage of the miners, that "There is ore for all time, but not for all men;" and the mines have been worked from the most ancient period, and by that continual working the ore has been gotten down to a certain depth; they were worked so far, that they could not be worked any deeper, in consequence of the water; and the consequence was that some years ago an adit, or as we call it, a sough, was driven from the Derwent into the valley of Wirksworth, a distance of three miles. It commenced many years ago, and was stopped afterwards; but in the year 1841, I was engaged in a very important cause which decided the question; it was the case of Arkwright *v.* Gell, which is well known now in reference to underground streams. That question was decided, and then I obtained an Act of Parliament for the purpose of compelling all the mines in the parish of Wirksworth that would be relieved or benefited by this sough to contribute towards the funds of that company, and all the mines in the parish of Wirksworth relieved by virtue of this sough contribute one-sixth of the ore that is got; and that ore being rendered in kind, is also chargeable to the poor-rate; so that we have in aid of the poor-rates in Wirksworth a contribution by the lord, a contribution by the titheowner, and a contribution by the Merebrook Sough.

2792. You are acquainted with the Bill which was brought in last Session and this Session for the rating of mines?—Yes.

2793. What do you think would be the effect upon the Derbyshire mines if the rate were shifted from the owner to the occupier?—I think, in the first place, it would dissatisfy everybody. According to the present principle the lord, the miner, and the landowner are all satisfied. By attempting to alter the principle of rating as now established, I believe the parish would get less, and that it would create such an agitation in the county that I believe no rates would be collected, and I believe that the sympathy of the people would be with the miner, and no

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assistance would be given. I believe therefore that it would be more advantageous for the rates that the principle should remain as it now does, that is, rating the lord.

2794. Do you consider the dues any criterion of the profits of a mine?—Not the slightest. On the contrary, the dues are always paid; as for instance, I am connected both with the best mine in Wirksworth and also with many poor ones, but we are getting ore in several of those mines, and are paying the same due to the lord from the rich mine, paying very large profits, and from the small mine paying none; and therefore the dues are clearly no criterion. At the same time I think they are the proper principle (if the mines are to be rated indirectly through the lord) to rate them upon. I certainly should strongly object to mines being rated *per se*, but if they should be rated at all (and I quite agree that they should be rated through the lord), I think that the rate should be as it now is, upon the lord's dues.

2795. Has any practical inconvenience arisen from the lord's being rated instead of the occupiers?—Not the slightest. On the contrary, I believe great practical convenience has arisen; that the parish have received something in aid of their rates, which they would not have done if the rate were to be transferred to the miner; and therefore I think that the convenience is greater as it now is than if the practice were attempted to be altered.

2796. Do you agree with Sir Joseph Paxton, that there would be very great difficulty in doing it?—Yes, I fully agree with him. I have here a return of the number of mines at work in the wapentake of Wirksworth. The average is not more than three men employed in one mine; we have a great many small mines; and therefore I look upon it that if the mines were to be rated, so far as Derbyshire is concerned, it would not be a rate upon "beneficial occupation," but it would be a rate upon the "industry" of the labourer.

2797. Though the mines in themselves are so poor, I believe a considerable amount of lead is raised in the whole district?—Yes, there is in the whole district; we have obtained throughout Derbyshire more lead ore than has been obtained in Cornwall; I think we raised last year in Derbyshire 8,527 tons, according to the Parliamentary Return.

2798. Mr. *Hussey Vivian.*] Is that lead ore?—That is lead ore, not smelted.

2799. Mr. *George Cavendish.*] What was the amount raised in Cornwall?—In 1854 there were 7,460 tons raised in Cornwall, and in Derbyshire 7,554 tons; in 1855 I see that we did not raise so much in Derbyshire as was raised in Cornwall; 8,962 tons were raised in Cornwall, and 8,527 in Derbyshire.

2800. Have you any return from the parish of Wirksworth, showing the effect of mining on the poor-rate?—Though we have a very large population depending upon the mines, yet we have also a manufacturing population, and an agricultural population; our rates in the pound were, for the last year, 3 *s.*, and the number of out-door paupers for the past half-year were 78; two of those only are miners, and 11 are widows and daughters of miners. The fact is, as Honourable Members connected with mining districts know, that the lead-miners are a very independent class of men, and that they will work in those small mines for 5 *s.* or 6 *s.* a week, and exist in that way independently, rather than go to the parish.

2801. You think that if the rate was thrown upon them instead of the owner, it would have the effect of shutting up many of those mines?—Yes, it would discourage them, and would have the effect of preventing their using that exertion to maintain themselves which they now do.

2802. Last year, when this Bill was brought in, did not it cause very great dissatisfaction and excitement in Derbyshire?—Very; I never saw so much excitement before in the county of Derby. We had a public meeting in Wirksworth, which was very numerously attended by all classes of people, and there was not an agriculturist, or, in fact, an individual, that did not disapprove of the alteration of the principle of throwing the dues from the lord upon the miner.

2803. *Chairman.*] You fully agree that mines should be rated to the poor?—The distinction which I draw is this, that the mines should not be rated in the first instance, and I object most strongly to mines being rated in the first instance. I approve of the principle of rating the lord's dues, but there is a great distinction between rating the lord's dues and rating the miner in the first instance. In fact,

fact, though you allow the miner to deduct the amount of his rates from the lord, and so make the miner, as it were, the conduit pipe between the lord and the parish officer, that principle I strongly object to.

2804. You fancy that mines should be rated, and that the dues should be the basis of that rating?—No, I would not rate the mine at all; I would rate the lord's dues.

2805. No mine ever has been rated?—No; but if you will excuse me, if I may be allowed to refer to the Bill which was introduced into this House, there the miner was rated as the occupier. That principle I object to.

2806. You do not object that the royalties should be rated to the poor?—I do not.

2807. But you would be very sorry to see the mode of rating mines altered. You would not rate the occupier?—No, I would not.

2808. And you think that it would especially tell against the occupiers of mines in Derbyshire, from the peculiarity of their tenure?—Yes.

2809. You say that in one part in Wakebridge you have avoided the rates there by having a money payment?—We have.

2810. Has that given satisfaction to both the miner and the lord?—It has given satisfaction to both the miner and the lord, because they happen to be the same parties interested; but I do not believe that it has given satisfaction to the farmers.

2811. How are the ratepayers satisfied?—They are not satisfied.

2812. Did they try to rate you before the quarter sessions?—No; they did not go so far. I pointed out to them this case of the King *v.* Tremayne, and they withdrew.

2813. As this has been pleasant to the occupier and the lord, do you fancy that it is likely to increase as it has increased in the western part of England; do you think that other parties will be likely to do so?—It could not arise with us, because by our Act of Parliament, both in the High Peak and in the wapentake of Wirksworth (and formerly it always was the case by custom), the dues must be reserved in kind; they have no power of commuting, as it were, that payment in kind for a money payment.

2814. In two out of three districts you could not avoid it?—Wakebridge is only a small isolated manor. Out of the whole district of Derbyshire, with that exception, we cannot avoid it.

2815. What is the relative proportion of this district to the other districts?—Now it is nothing; the mine is in abeyance.

2816. Still, other mines might open up in that district?—No; none but this can be opened in that district. The customs do not apply there; it is not within the King's field.

2817. In two districts, all that you asked for and that which you obtained, was an Act of Parliament to enforce that which was the custom before?—Yes.

2818. Did the Act of Parliament go beyond or did it confirm the customs?—It rather decided what were the customs; it was open to great doubt and dispute, and after considerable discussion with the landowners, the lords, and the miners, many Committees having met upon it, we decided upon what we believed to be the customs, and such as would now apply and be advantageous to the landowner, and advantageous to the miner.

2819. How do you manage about the lord's dues; do the lords sell the lead which comes to them as dues separately from the other lead, or is it all sold in one mass, and separated afterwards?—With us there are two principal smelters, and they take all the lead that is got; and whoever takes the largest proportion takes an equal proportion of both the lord's dues and of the tithe, and then the smelter hands over the value of it to the lord and to the clergyman.

2820. You are paying in Derbyshire much more largely towards the poor-rates than in any other mines in England?—Yes, I believe we are.

2821. You pay on tithes, and on sough, and on the royalty?—Yes.

2822. The royalty is what?—A twentieth in the High Peak, and a twenty-fifth in the wapentake of Wirksworth. The lords could demand in the wapentake a thirteenth, and the same in the High Peak, but they never have done so in my recollection.

2823. Have you ever made a calculation what the relative payments in the mineral districts from the mines are, as compared with the agricultural produce?—I have

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—I have the amount paid in Wirksworth is 153 *l.* lord's dues, and the rateable value of the other property in Wirksworth is nearly 9,000 *l.*

2824. Mr. *Spooner.*] The Act of Parliament, to which you refer, did not apply to the wapentake, did it?—No, it did not; if any alteration is to be made in the rating of mines, and you are to disturb the principle of the statute of Elizabeth, I think you ought to go into the whole system of rating. In the parish of Wirksworth we feel it as some grievance, that there are 150 acres of land covered with fir plantations belonging to a gentleman there, who, within the last five years, to my knowledge, has sold a large quantity of larch and fir from that land, and that land has never been rated at all. Now, I think if any new tax should be imposed upon so speculative and uncertain a property as that of metallic veins, it ought, with much greater justice, to be imposed upon timber and property of that kind, and also upon every species of property that is now, in fact, assessed to the property tax. If the statute is to be disturbed at all, I think that the whole principle of rating ought to be gone into.

2825. Mr. *Littleton.*] You proposed to rate woods, which are now exempted by law from the poor rates; in what proportion would you rate them?—Of course, all these are difficult questions; but at the same time, they are settled in reference to saleable underwoods; we know that large timber requires a much longer growth than underwood, and therefore the proportion must be calculated according to the average growth of those trees.

2826. Mr. *Deedes.*] You said that it was only during the last 80 years that there had been any rates paid upon the lord's dues?—The question was originally raised in Wirksworth about the year 1762; that was the question of which you have heard so much; the case of Rowles *v.* Gell. Previously to that time, neither the lord's dues nor the mines were rated; but the question was mooted in Wirksworth, and came before the Court of King's Bench, and it was there held by Lord Mansfield, in language which it is not necessary for me to go into, that as the lord received the dues in kind, he was therefore the occupier of so much land, and was rateable in respect of it. It was subsequently held, in the case of The King *v.* Pomfret, where the dues were paid in lead in a manufactured state, and not in lead ore, that they were not rateable.

2827. Do you pay now under the Act of Parliament?—No; under that decision of Rowles *v.* Gell.

2828. You do not consider that there has been any infringement of the original statute in your being called upon to pay now?—No, I do not. I think that the language used in reference to that statute was advisedly used by the Legislature at that time. They said, "We know that coal mines are a property which people by boring can tell the thickness, and quality, and extent of, and by knowing the market they may, in some measure, calculate the profit;" and therefore they were rateable.

2829. Mr. *Colvile.*] Supposing the principle was to be established to rate the occupier on the Lord's dues, compelling the occupier to pay those rates, and stopping them out of the Lord's dues, what danger or practical objection do you see to that?—I think that there would be very great danger indeed; a great practical difficulty would arise in the first place, in the parish officers collecting that rate. In Wirksworth there are 56 of those small mines, and it is the same in other places, employing from three to four men each, upon the average. To collect the rates from them would be very difficult indeed; and in the next place, though the law empowered the miner to stop it from the Lord, yet I believe practically it would result in the Lord objecting to its being stopped, inasmuch as the miner is not now paying what he could be compelled to pay at law; and in the course of time it might be taken advantage of (I do not mean to say that the Duke of Devonshire or Mr. Arkwright would take advantage of it), as we know that the Property Tax is taken advantage of. By the Property Tax Act, a mortgagee is bound to return to the mortgagor the amount that is paid for the Property Tax; and the result would be that the Lord's barmaster, and his agent would be tired of making those little returns to the miners, and the agent would say, "I shall not consent to those little deductions; you must take them upon yourselves, or I will raise your dues;" and therefore I think, practically, it would be very injurious to the miners; and also, practically, I think it would not be so beneficial to the parish officers, and to the parish as it now is, inasmuch as they always get their rates without any difficulty, or risk, or loss.

Mr.

Mr. *Robert Bromley*, called in; and Examined.

2830. Mr. *Colvile.*] ARE you a Land Agent and Surveyor, residing at Derby?—Yes.

2831. Have you long practised in those capacities?—More than 40 years.

2832. Are you well acquainted with the mineral districts of Derbyshire?—Yes.

2833. Are you concerned for any large landowners in those districts?—For one; in fact for several, but for one to a considerable extent.

2834. But you are more particularly acquainted with the mineral district of Derbyshire, the wapentake of Wirksworth?—Derbyshire, and the north of Staffordshire.

2835. In your very long experience as a land agent and surveyor, have you ever found the occupiers or owners of land dissatisfied with the present arrangement which exists in Derbyshire, as to the payment of rates?—I have never heard them complain.

2836. The landowner with whom you are connected, I think, is not likewise connected with mineral property?—Yes; he has mineral property also, both coal and lead ore.

2837. But he is perfectly satisfied with the present arrangement?—Quite so, I believe. I never heard to the contrary.

2838. Is it your opinion that the presence of mines in that agricultural district is a positive benefit to the inhabitants of that district at large?—I should say so.

2839. *Chairman.*] You think that the mining operations confer a benefit on the district as a whole?—I think the land lets rather higher in mining districts than in other districts which are purely agricultural.

2840. There is no jealousy upon the part of those who are not connected, either directly or indirectly, with mines, against those who are adventurers or lords?—Not at all.

2841. They cheerfully pay the rates?—I believe so.

2842. Mr. *Spooner.*] How are coal mines rated?—According to the probable value.

2843. They are not rated upon the royalty?—Certainly not.

2844. Will you state how the probable value is ascertained?—The coal lies in a regular strata, and it is known how much it will produce per acre; and having ascertained the number of acres gotten, you may ascertain about the worth of them.

2845. And you rate upon that?—Principally upon that; I have made a great many parish rates myself during my practice.

2846. Do you rate upon the price that the coal sells for?—Not exactly so; the price varies; you come at an average of the price.

2847. You have stated that the ground of rating is easily ascertained by the quantity that is got; but upon the quantity that is got, how do you make your rate?—Principally it is ascertained what it is worth, and the lessee is rated. The person who takes the coal from the lessor is rated according to his rent, and it is ascertained in the way that I have described. Suppose I was going to value a coal district at what it is worth for the landlord to rent, it would be rated upon that principle, making a certain deduction similar to that in land and buildings in assessing the poor rates.

2848. When you say you rate upon the rent, do you mean the royalty paid for the coal?—No. A person ascertains, the same as in taking a farm, what it is worth after he has paid the expenses of raising it.

2849. Does he take it by the acre?—Yes, principally. In the case of a coal-owner for whom I am employed myself, we let it by the acre, and it is rated upon that principle, making certain deductions.

2850. And you have made this bargain with the tenant?—Yes.

2851. What is your rent that you put upon coal; how do you calculate the rent?—According to the thickness of the seam. Some coal is worth, perhaps, 200 *l.* an acre when it comes to the surface, and others 50 *l.* or 60 *l.*, according to the thickness of the seam and the quality of the coal.

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2852. What proportion does the rent bear to the assumed or calculated value of the coal?—It depends upon the depth of the mine, and the expense of raising the coal. Coal that is nearer the surface is raised at a less expense than that which is deeper; and therefore those valuations are made according to what is calculated upon the profit that would arise after all the expenses are paid.

2853. Then your rent is not at all calculated upon the quantity of coal actually got, but upon what the tenant might get?—Yes, upon what he might get, of course. It is generally paid by the acre; and he is often bound in his lease to get such a quantity; and sometimes he gets more, and sometimes less, perhaps.

2854. Mr. *Hussey Vivian.*] In letting a piece of coal ground, do you reserve what is called in other countries a dead-rent or sleeping-rent?—In some districts there is a certain small rent per ton upon the coals sold.

2855. That is the royalty. My question is, whether you reserve such a rent as is paid, whether the coal is worked or not?—No, certainly not; that is not the custom where I have been concerned.

2856. Then I understand that, if you had 100 acres of ground to let, you say that is worth either 60 *l.* or 200 *l.* an acre?—Yes; or more or less.

2857. At what period of the lease does the tenant pay that 60 *l.* or 200 *l.*?—It is calculated upon the quantity that he can annually get; 100 acres of coal, worth 200 *l.* an acre, which cannot be got for 50 years, is worth very little now, as he pays by the acre upon the quantity got; and he is generally bound to get a certain quantity.

2858. Then he pays for it as he gets it?—Yes, of course.

2859. So much a ton?—No, by the acre; so much for the surface. It is calculated what the coal is worth per acre by measuring the surface of the ground. Coal is not like lead ore; you know its thickness, and you know what it will produce per acre.

2860. At what period of the lease is that 200 *l.* or 60 *l.* per acre liquidated?—Annually.

2861. But he cannot pay 200 *l.* an acre annually?—Yes, for what he gets he may, if the coal is worth that.

2862. *Chairman.*] Do you not calculate how much of an acre he can exhaust in a year?—Just so. Supposing the coal is let to get a certain quantity per year, you are bound to get that quantity or to pay for it.

2863. Mr. *Hussey Vivian.*] Then you rate upon that rent, do you not?—Yes, making certain deductions.

2864. Mr. *Spooner.*] Who is rated?—It is rated on the same principle as lands and buildings, and other rateable property is rated, what it is worth to rent after making certain deductions; from buildings I should deduct an eighth from the full rent, and from land a twelfth.

2865. And what do you deduct from coal?—About the same, I should say; a tenth, or something like that; it would depend a little upon the great depth, and the difficulty that there was in working, and a variety of other things.

2866. Who is rated, the landlord or the tenant?—The tenant, of course.

2867. Mr. *Hussey Vivian.*] Supposing that a tenant gets more than the amount that he is bound to get, does he pay for it at so much a ton?—No, so much per acre. In the colliery with which I am concerned we let the coal at 100 *l.* an acre. It is not very good coal. We compel the tenants to get three acres a year. If they get three acres and two perches, they pay for the two perches over the three acres, or a rood, or whatever the quantity is; if they get less, they pay for the three acres.

2868. And that is ascertained by measurement?—Yes.

2869. Underground surveys are made?—Yes.

2870. It is all work; long work in your district, is not it?—Yes; I believe so.

2871. Your seams of coal are all small, are they not?—Yes; they are not so large as they are in South Staffordshire.

2872. What is the largest?—Four or five feet, and as much as nine feet in some districts, but the whole of that is not got.

2873. Mr. *Spooner.*] Do you ever find any faults in your coal mines?—Yes.

2874. In that case how do you regulate the tenant's rent?—We deduct the fault from the quantity.

2875. Mr.

2875. Mr. *George Cavendish.*] From your experience of lead mines, should you consider that there was any advantage to be gained by shifting the rate from the lord of the royalty to the occupier of the mine?—I should think not; but I do not know a great deal about lead mining. Mr. *R. Bromley.* 8 July 1856.

2876. You do not consider that there would be any advantage gained?—Certainly not. I should think the contrary.

Veneris, 11° *die Julii*, 1856.

MEMBERS PRESENT.

Mr. Kendall.	Mr. Spooner.
Mr. Colvile.	Mr. Deedes.
Mr. Ridley.	Mr. Philipps.
Mr. George Cavendish.	Colonel Pennant.
Mr. Child.	Mr. Bouverie.

NICHOLAS KENDALL, Esq., IN THE CHAIR.

Mr. *Deeble Boger*, called in; and further Examined.

2877. *Chairman*] YOU wish to amend your evidence in some points?—Yes; I stated in answer to a question which was put to me by an Honourable Member, as regards the rent at which the leases of a common were granted to miners, that the rate was 5 *s.* an acre; I was not then aware that, there being two commons granting on leases in the Manor Offices at the same time, my answer was correct as regarded one common, but not as regarded the other common. I made inquiries after the sitting of the Committee, by telegraph, what the fact actually was, and I was then informed of the distinction between the two; that the other common was being leased at 10 *s.* an acre, and that common was the one the question particularly referred to. One common is 5 *s.* an acre, and the other common is 10 *s.* an acre. Mr. *D. Boger.* 11 July 1856.

Mr. *William Wyatt*, called in; and Examined.

2878. Mr. *G. Cavendish.*] YOU live at Foolow, near Bakewell?—I do. Mr. *W. Wyatt.*

2879. You have been connected with mines in North Derbyshire, I believe?—Yes, I have.

2880. Is there any particular mine that you have been more connected with than others, which you can state any particulars of?—Yes; I have been agent for several mines.

2881. I think you were agent to the Water Groove Mine?—Yes; and also proprietor.

2882. Was there a very large outlay at that mine?—Yes.

2883. To what amount?—The last outlay was about 30,000 *l.*

2884. Did that mine turn out a profitable concern?—No; we were obliged to give it up; as we could not raise sufficient ore to pay the expenses, we got a good deal of ore for several years, but not enough to pay costs.

2885. The mine is abandoned?—We have now commenced driving a level to drain the water from it.

2886. Can you mention any other mining concern with which you are connected?—Some years ago I commenced sinking through the toadstone, at the High Rake Mine, on the Hacklow Edge Great Vein.

2887. Was there a large outlay there?—Yes; we had to give it up after spending about 8,000 *l.*

2888. Did you pay dues upon those mines?—Yes, for any ore we got. In the Water Groove we paid a thirteenth; that is in the liberty of Stoney Middleton and Eyam; the other is in the King's Field.

2889. Can you state what amount of dues you paid in all on the Water Groove Mine?—For three or four years I should think we paid from 300 *l.* to 350 *l.* a year to the lords.

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2890. Those dues, are, I believe, rated to the poor-rate?—Yes, to Foolow.

2891. Who paid those rates?—The duke's agents.

2892. The lord paid the poor-rate?—Yes.

2893. I need hardly ask you whether the dues are any criterion of the profits of the mine?—Not at all.

2894. You are also a landowner yourself?—I am.

2895. And you hold a considerable quantity of land?—About 400 acres.

2896. Have you ever heard a wish expressed by landowners that miners should be rated to the profits of their mines?—No; I am also agent for several landed proprietors in our township; in fact, the principal part of them.

2897. Have you ever heard a wish expressed that the occupiers of mines should be rated rather than the owners?—No: I never heard anything expressed of the kind.

2898. Did you see the Bill which was brought in by the Honourable Member for Cornwall last year?—I did.

2899. Did that Bill create much alarm in Derbyshire?—Yes; there was great excitement at the time; very great.

2900. What do you think would be the effect of shifting the rate, as proposed by that Bill, from the lord to the occupier of the mine?—I do not see how it could be done.

2901. Do you agree with Sir Joseph Paxton and Mr. Hubbersty that it would have the effect of shutting up many of the small mines?—I think it would seriously affect the working miners; 19-20ths of the mines in the High Peak are worked by labouring men. The machinery is all sold from both Water Groove mine and High Rake; the latter mine is now divided into six or seven different sets for poor men, some paying a little profit, and others paying none; the mine is my own, and people apply to me; in winter time, particularly, it is an object to have employment; in the summer time, miners sometimes go to harvest work and other out-door employment. The present price of lead is a great inducement to poor men to exert themselves; they take their families and children to the mines; some get reasonable wages and others work for very little; but that is the way in which mines are generally worked in the High Peak. I know no company but one in our parish that are working to a profit, and that is the Eyam Mining Company; the Water Groove Company only employ six men; the mines are all shut up and standing unwrought, except those that poor men are employed in by plundering the old workings.

2902. Mr. *Child.*] You did not succeed in going through the toadstone?—We did not.

2903. Those men are merely working the old mine?—Yes.

2904. Mr. *G. Cavendish.*] Are the mines rated to the highway?—Yes, the dues are.

2905. And also to the tithes?—Yes.

2906. *Chairman.*] As I understand, you do not object to the payment of poor-rates in mines, but you only object to the system being altered from what it is at present?—I do not wish to have it altered.

2907. You fancy that ill effects would arise if the payment were made by the occupier instead of by the lord?—It strikes me so, for this reason; that a poor man is sometimes working a month or two, and leaves his employment if anything better offers itself. I always pay those who work for me good wages; there is plenty of labour in Derbyshire, and at 15*s.* or 16*s.* a week you can command any amount of men you please.

2908. They are half labourers and half miners?—Yes; that would only apply to just the hay and corn harvest; a man that is brought up to mining pursuits is seldom fit for anything else; but when a man can go off in harvest time for a month or six weeks, and get 1*l.* or 25*s.* a week, it is an object to him; many keep a cow, and rent small plots of land, and many are small freeholders as well.

2909. What was the sale of the ore during the period of the working in Water Groove, when the outlay was 30,000*l.*; was it pretty nearly the same amount?—No; not a third part.

2910. You lost 20,000*l.*?—Yes, more.

2911. What induced this outlay; were there any large profits made in olden times?—Yes, it had been a profitable mine in olden times; they had a level driven through it; after that they had horse-power, and the mine having stood unwrought for nearly 40 years got into the hands of fresh partners, who were

were induced, by representations made to them of the rich state of the mine, and the probability of meeting with success, to put a very powerful steam-engine to work.

2912. It was in consequence of the very large profits made in old times that induced you to make this outlay?—Yes; and the representations that were made of the mine having been left very rich.

2913. And the reports were not verified?—No. I do not think we have ever seen the pipe work, or been able to prove the mine. The mine lays in a great basin, and so inundated with water, that I do not think we ever saw the works that were left. My own impression is, that we have never seen the actual workings that we put our engine down for; hence we are determined, if we live, to see it. We are not abandoning it after spending all this money.

2914. Mr. *G. Cavendish.*] You mentioned the toadstone in one of the mines?—Speaking of our district altogether, it is worked by poor miners. I have always been of opinion that there will be a rich bearing in the limestone, lying underneath the toadstone, this having been the case in the two instances where it has been sunk through. Mr. Taylor and many other miners of great experience, thought it a desirable experiment to make; but, after sinking a pit 120 fathoms deep, about 80 fathoms of which is in the toadstone, and the rest in the limestone, we were obliged to abandon it.

2915. Mr. *Spooner.*] You stated that this mine, which you have abandoned for a time, is worked occasionally by poor men?—Yes.

2916. And they pay you dues for what they get?—They pay a little profit upon what they get, if they can afford it.

2917. How do they pay you for the rate?—Our ore in the Peak is measured by the lord's dish, and nine dishes are a load; and when they pay me, they pay me at so much a load. Some pay a penny a dish, some 2*d.*, some more, and some pay nothing.

2918. Are you assessed for that to the poor-rates?—No.

2919. That mine, so worked, pays nothing?—It pays royalties to the lord.

2920. But they are not assessed?—They are assessed to the poor.

2921. They pay for the working of the mines by what you call royalties?—Yes.

2922. I understood that you were the owner of the mine?—I am.

2923. You pay to the lord?—No; the working miner pays to the lord his royalties.

2924. Are those royalties so paid to the lord in any way assessed?—Yes, to the poor.

2925. How are the accounts kept?—When the men sell their ore, they come to me, and say, We have got 5*s.* or 10*s.* a week (sometimes they work without anything); now what profit must we give you? I say, If you can afford to give me anything, give it.

2926. The royalties are paid to the lord directly?—Yes.

2927. How are those royalties ascertained?—By the barmaster.

2928. You have just said that they fluctuate so very much; some weeks the miners get no ore, and at others they get a good deal; sometimes they are at work, and sometimes not; how do you regulate that, in order to make a fair assessment upon it?—From the returns furnished by the barmaster of what the mine has yielded.

2929. Mr. *G. Cavendish.*] They pay a certain proportion of what is raised?—Yes.

2930. Can you state whether in consequence of the poverty of the mine, the royalties have been reduced by the lord?—I believe they have; I think the lord is entitled to a considerably heavier royalty if he chooses to exact it.

2931. By the custom of the country, the lord takes a 13th in the King's Field?—Yes.

2932. What is actually taken by the Duke of Devonshire in the King's Field?—I think only a 20th.

2933. Is the Water Groove Mine in the King's Field?—No; it is in the liberties of Stoney Middleton and Eyham. There are three lords; there is the Duke of Devonshire, and I believe also the Duke of Buckingham and Lord Thanet.

2934. And they take a 13th?—Yes, and the Rector of Eyam has a penny a dish paid to him for his tithe.

2935. You are the owner of a certain number of mines in the manor of Eyam?—Yes, I have shares in a great many of them.

2936. You took those mines up originally, and you now let the poor men work

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work them?—In Eyam the mines are deep, and I do not know a single mine that I have an interest in that is at work, in consequence of the great depth of them, proceeding from Eyam westwardly along the Hucklow Edge Great Vein, the limestone puts up to the surface; consequently the mineral is there. There are scores of men and children employed in washing over the old hillocks in the High Peak; and what has formerly been thrown away as worthless will at the present price of lead go towards paying wages.

2937. Is the produce of those hillocks rated to the poor?—It pays lot the same as the mine would, consequently the barmaster receives the money for it, and whatever is got he makes a return to the parish.

2938. The royalty received upon those hillocks is rated to the poor, the same as the mine?—Yes.

2939. Do you consider that the mines throw burthens on the parish?—No; on the contrary, our poor rates are very light indeed in the High Peak.

2940. Is it in your knowledge, that many poor men, when they have no other work to do, go down to the mines?—They will cling to the mines. Many poor men have mines as well as rich men, and they would not part with them unless compelled by absolute necessity.

2941. They are a very independent set of men?—Very; and they would not come upon the parish upon any account if they could help it.

2942. Mr. *Child.*] What wages do the men get when they work for a company?—From 15 *s.* to 1 *l.* a week. We give the pitmen 1 *l.* a week, and also the timber men who look after the mine; but 15 *s.* and 16 *s.* a week is what we consider the wages. That is what I pay my own miners.

2943. Do you consider mining to be a healthy employment, or otherwise?—It is a healthy employment.

2944. You do not find that the life of the men who work in the mines is shorter than that of the agricultural labourers?—Never. We have no fire-damp, or anything of that sort, and our mines are well ventilated.

2945. Mr. *G. Cavendish.*] Many of the men, when working on their own account, would prefer to get 7 *s.* or 8 *s.* a week rather than come upon the parish?—Yes; I do not think there is a more sober, industrious, peaceable, or better class of men to be found anywhere.

2946. *Chairman.*] You contribute very largely to the poor, both from the royalty, and to the sough, and you pay tithes in addition?—Yes, the lord does.

2947. Was I right or wrong in assuming that the miners paid for the sough?—We have no sough with us.

2948. Mr. *Colvile.*] Who pays the tithe?—The working miner.

2949. On what basis?—Mr. Gell has one-third, and the Duke has two-thirds. We suppose the royalty to be divided between them on that principle. The Duke invariably takes his in kind, and receives so much per load, according to what the one is sold for. Mr. Gell's agent charges the poor miner only 3 *d.* a load, let his ore be good or bad, which is raised solely from the waste or old hillocks.

2950. Mr. *Child.*] The Duke and Mr. Gell are the lay appropriators of the tithe?—Yes.

2951. Are there any cases where the tithes are received by the clergyman?—I think in Castleton it is so, but I am not sure.

2952. What is the amount in the pound of the tithe?—It is a very nominal payment in Eyam; we only pay 1 *d.* per dish, 9 *d.* a load; that would be very small. In Bradwell of course they pay the same royalties as in the King's Field generally.

Mr. *Thomas Broomhead,* called in; and Examined.

Mr. *T. Broomhead.*

2953. Mr. *George Cavendish.*] YOU live at Stoney Middleton, near Bakewell?—At Calver.

2954. You are a Mineholder?—Yes, I am the owner of parts of several mines.

2955. What mines are you particularly acquainted with?—More particularly the Longstone Edge mines; the mines situated in the liberties of Hassop, Calver and Rowland.

2956. Are the Longstone Edge mines working to any profit now?—To a little profit at the present time.

2957. Had there been a large outlay there previously to your taking the mines?—Very considerable.

2958. What had the Longstone Edge Company spent before they abandoned those mines?—As to what is properly called the Longstone Edge mines, there were a number of other mines in the several liberties that I have named embraced in the same title, which, of course, when the company broke up, were separated again; those form part of the mines in the three liberties which I have described, but taking the whole together, I think they expended from 10,000 *l.* to 15,000 *l.*, in addition to all the ores recovered.

2959. And they then abandon the mine?—Yes, as being unprofitable; the ores were not sufficient to pay the working cost.

2960. Did you incur any outlay when you first took to the mine?—Very considerable.

2961. And now, in consequence of the high price of ore, they are making some profit?—They are; I was part proprietor of some mines in those liberties at the time that the Longstone Edge Mines were working under Mr. Taylor's company; I have been working for a very considerable length of time, more than 20 years, I think, to produce a beneficial result; I have been a miner for more than 25 years, and for upwards of 20 years I had to support the expenses without ever recovering anything from them.

2962. What amount of royalty do you pay?—Equal to a thirteenth upon all the ores raised.

2963. Are those mines in a private manor?—The liberty or lordship of Hassop is strictly private; it is not open to the miner.

2964. Those dues are rated to the poor?—They are.

2965. The lord pays the rate?—The lord pays the rate.

2966. You are aware of the Bill brought in by the Honourable Member for Cornwall last year?—I am.

2967. Did that Bill create any alarm in Derbyshire?—Yes; it created very considerable sensation; and we had many meetings in consequence in opposition to the Bill.

2968. What would be the effect of shifting the rate from the lord to the occupier of a mine?—I believe it would have an injurious tendency, for the miners would look upon anything that came as a tax directly upon the mine as being very restrictive, and especially that class of miners who are dependent upon their labour for their livelihood.

2969. What do you think would be the effect of the clause which was proposed in the Bill of this year, that the occupier should be rated first, and allowed to deduct the rate from the lord afterwards?—It would certainly be opposed; all parties would object to it. In consequence of the rate being so small in many instances, it would be scarcely worth collecting, and the lord would turn it upon the miner, and it would become ultimately fixed upon the miners. I have a decided objection to that, so far as I am concerned.

2970. You are well acquainted with the working miners there?—I am.

2971. Do you consider them to be a very independent and industrious race of men?—They are very desirous to obtain an honest livelihood without becoming troublesome; and rather than looking at them as being likely to come for relief in consequence of the mining, we consider that the mining reduces the rates. We consider the mining to eke out employment with us; ours is partly a manufacturing district, and it employs the male population.

2972. The miners work at harvest work, do they not?—Occasionally, when mining happens to go bad; the larger mines have seldom been suppressed, that is, the mines that are working under companies just in our immediate neighbourhood; there is a large number of men employed at Castleton and Bradwell, and various other districts higher up the Peak in Derbyshire; and those parties work in the summer time, when they can make a better rate of wages at outdoor employment.

2973. You think that the mines keep many poor men off the parish?—Yes; for they cling to their holdings with the utmost tenacity. Some hold little patches of land, and some have small freeholds; they are very different to the Cornish miners generally in the mines where I am concerned. We have parties coming to work for a number of miles round, who return on Saturday evening to their homes.

2974. Has there been any emigration among the miners?—No; I am not aware of any one instance.

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2975. *Chairman.*] Are Cornish miners to be found amongst the miners in Derbyshire?—Now and then.

2976. Do you speak of the Cornish miners from practical knowledge?—Yes; I know that the miners move about more in the mineral districts of Cornwall.

2977. If a law passed by which the miner, if he were rated, could recover the rates back from the lessor, you think that it would not work well?—No.

2978. You think that the sum would be too small, that the lord would refuse to pay, and eventually the occupiers would be the parties who would suffer?—Decidedly.

2979. You do not object to the mode of rating as at present applied?—No.

2980. You think that it is fair?—Yes.

2981. Therefore you would think it very unfair, I presume, if the lords themselves, who received the benefit of the royalties, were to allow the poor miners to be chargeable entirely upon other parties, you would not exempt the lords from the poor-rates?—No; that is rating profits entirely.

2982. You would let the lord pay, as he does now, upon his royalty?—Yes; I think that is the fair way of doing it.

2983. Are all the mines in your neighbourhood rated to the poor?—They are, upon the dues; there is no exception.

2984. Is there a power on the part of the lords of any of those mines with which you are mixed up to evade the law, by making a money payment instead of a payment in kind?—No; I am not aware of any power that exists at the present time.

2985. Does the miner pay sough?—No.

2986. Tithes are paid, and the royalties are rated to the poor?—Yes, that is all.

2987. And that you would wish to see in the same way as at present, and any interference, you think, would be very injurious to the working miner?—I think it would.

2988. And they are very much opposed to it in the Peaks?—Yes.

2989. And they are very independent?—Yes.

2990. And you think there is reason in their dread of any change?—Yes.

2991. Reference has been made to a Bill which was brought in this Session. You think that if that Bill was carried, and made into an Act of Parliament, it would be injurious to the mining interest of Derbyshire generally?—I believe it would; it would deter capitalists from investing money in mines.

2992. Mr. *Philipps.*] Is there any club amongst the miners?—No; not amongst the miners particularly, but with us they are one and all, with but few exceptions, in friendly societies; but there is no club such as exists in Cornwall, entirely consisting of the mining population.

2993. Where accidents happen, who generally relieves the sufferer?—Those cases have always been met by the proprietors, where I have been concerned.

2994. When the miners die, if they leave widows and orphans, what becomes of them?—They are generally employed by the manufacturers in the district. There is the means of providing for them in a different manner to that which exists in many other districts; we have silk manufactories and cotton manufactories, and various other manufactories in which they can be employed.

2995. They do not often become burdensome to the parish?—No; our rates prove it; they were 2*s.* 1*d.* in the pound last year, I think.

2996. Mr. *George Cavendish.*] Perhaps you are aware that an objection has been taken by some people to rating owners instead of occupiers; that the occupiers are the parties from whom the guardians of the poor are selected generally, and that if you rate owners instead of occupiers, you make the guardians careless about the expenditure of the poor-rate. Have you ever found or heard that to be the effect of rating the lord in the mining districts with which you are acquainted?—No; I have not heard any observation of that kind.

2997. As far as you are aware, are the guardians of the mining districts careful about the expenditure of the poor-rate?—I believe they are very careful indeed.

Mr. *Thomas Elce*, called in; and Examined.

2998. Mr. *Colvile.*] YOU reside at Middleton by Wirksworth?—Yes.

2999. You are now a mine agent?—I am.

3000. In early life were you engaged as a working miner?—I was.

3001. The district in which you live is called the wapentake of Wirksworth?—It is.

3002. Will you state the general character of the mines in the wapentake of Wirksworth; are they large or small?—There are a great quantity of small mines worked by working miners themselves, and there are some where there are companies formed.

3003. How many large mines are there in the wapentake of Wirksworth which are worked by companies of adventurers?—I should think seven or eight in our locality.

3004. Can you state the number of the small mines that are worked by two or three men?—There are 26 little mines in Cromford.

3005. That includes the whole in that district?—Yes.

3006. What is the average number of men in those mines; does it exceed two or three?—The average number is from four to six.

3007. What are the habits of the men who work those small mines. Do they work in them the whole year, or are they engaged in any other occupation?—There are very few about us that are anything but miners regularly employed.

3008. Can you state the profits of a working miner, a man who is engaged in a small mine. Take a mine with two persons in it; the owner of the mine and his partner. What would be about the profits?—The mine does not realise any profits. It is all that the men can do to make their wages.

3009. What wages would such a man get?—He would be very well satisfied with 15*s.* a week, but very few do that now.

3010. Do you think that they net 15*s.* a week?—They may average something like that.

3011. After all their dues are paid, and their expenses in powder, and candle, and other things, do they net as much as that?—Not generally, when the expenses of powder, and candles, and the dues are paid.

3012. Do you think that the average sum which a working miner makes exceeds 10*s.* a week?—It would be somewhere there away; but a year or two ago they did not realise more than 7*s.* or 8*s.* a week.

3013. Besides the able-bodied men, there are a good many other persons employed who are not able-bodied, such as women and children?—Yes; old women, and old men, and children.

3014. How are they employed?—In dressing the ore when it is brought to the surface.

3015. Is not it also the case that a number of old men who are not sufficiently able-bodied to work in the mine, are employed on the surface, in what is called hillocking, or buddling?—Yes.

3016. By that means they are kept out of the workhouse?—Yes.

3017. I suppose you are well acquainted with the feelings of the miners in your neighbourhood?—Yes.

3018. Do you consider them a very independent class of men?—Very so.

3019. And they had rather work at a small wage than go into the workhouse?—Yes, decidedly.

3020. Therefore you think that the presence of mines is a positive advantage to the whole population?—I should say that that is the case.

3021. Are the miners in your district a fluctuating population, or do they live perpetually in one parish?—They do not remove from their place.

3022. Are they generally the owners of houses and lands to a small extent?—There are many small freeholders.

3023. It very seldom happens that a man goes away in search of work in other parts of the country and leaves his wife and family chargeable upon the parish?—That is very seldom the case.

3024. Do you think that, if any addition was put on to the expenses of the mines in your district, it would deter adventurers from speculating or working in them?—It would be a very great discouragement to them.

3025. Do you know that in consequence of an Act of Parliament that was passed in 1850, it is a more expensive operation now for a man to commence

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the re-working of an old mine than it was before; he requires more jurymen?—Yes.

3026. Has that had the effect of deterring any old mines from being re-worked?—I am not aware that it has.

3027. Do you think that there would be any practical difficulty in rating the occupier, or the adventurer on the lord's dues?—I do not see how it could be done.

3028. Do you think that he is a man who is not easily to be found, or why do you think that it could not be done?—It would be a question betwixt the lord and the miner. The lords now pay the poor-rates upon the dues, but I do not see how they could rate the miner.

3029. I suppose you think it is a less expensive and more certain operation to take the poor-rates from the lord in a large lump than it would be if they were subdivided among a number of men, and you had to collect the rates from them?—Yes, that would increase the difficulty.

3030. In the mines in your district, with very few exceptions, there is hardly any plant that they could seize in case the rates were not paid?—No.

3031. Your water is taken off by a sough, and therefore there are no steam-engines used for the purpose of carrying off the water?—No, there is only one in the locality.

3032. Is the average life of the miners in your district long or short?—There are many old men in our neighbourhood.

3033. You think that the occupation of a miner is not prejudicial to life?—Not at all; we have no fire-damp or anything of that kind.

3034. Do you think that general satisfaction exists in your district as to the present state of affairs, or do they wish any alteration?—I believe, generally, they consider the present state of affairs to be perfectly satisfactory.

3035. Was a meeting called at Wirksworth to consider the proposal made to alter the law of rating with regard to mines?—Yes.

3036. Was it publicly called?—Yes.

3037. Where was it held?—At Wirksworth, in the market-place.

3038. I presume that, all classes, the occupiers and owners of land, as well as the occupiers and owners of mines, and the shopkeepers, were present, or had the power to be present?—Yes.

3039. What was the result of that meeting; was it favourable to the existing state of things, and against any alteration?—It was against any alteration.

3040. It is your opinion, that any alteration in the law with regard to the rating of mines, as far as Derbyshire is concerned, would not only cause very great alarm in the public mind but would deter speculation in mining pursuits?—It would.

3041. *Chairman.*] As I understand, you do not at all object to the present state of things?—No.

3042. It works well?—Yes.

3043. The lord pays on his royalty to the poor?—Yes.

3044. And the miner pays on the sough to the poor?—The miner pays the dues to the lord.

3045. Who pays the dues to the sough?—The miner pays that; a sixth.

3046. Does that go to the poor rates?—Yes, that is rated to the poor.

3047. You do not object, as I understand, to the lord paying on his royalty; you think that he ought to do so?—Yes.

3048. And you think that it would be unfair to the other ratepayers if the lord did not pay?—Yes; we are satisfied as the matter is now.

3049. You think that there would be great difficulty in getting the poor-rates from the miners?—Yes.

3050. You were asked, just now, if it would not be difficult to find them. As they are not very moveable they would easily be found?—Yes, they would be found.

3051. But you think that it would be so small a sum if each person had to pay, that it is better that the lord should pay in the aggregate?—I think that is preferable.

3052. Mr. *George Cavendish.*] With respect to Merebrook Sough, the miner, I believe, pays something to the proprietors of the sough?—Yes, a sixth.

3053. Then the proprietors are rated to the poor?—Yes.

3054. What is the usual rate of wages of farming labourers in the district?—I cannot say, we have so few of them in our neighbourhood; they are chiefly miners.

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3055. Is it within your knowledge that the miners, as a body, prefer getting a lower rate of wages in the mines than they would obtain by hiring themselves out to the farmers?—Yes.

3056. They are more their own masters in the mines than they are out of them?—Yes, they are.

3057. They work on their own account?—Yes, many of them.

Mr. *Philip Hubbersty*, called in; and further Examined.

Mr. *P. Hubbersty.*

3058. Mr. *George Cavendish*] IS there anything which you wish to state with respect to the principle of rating the owner as well as the occupier?—Yes; I wish to state generally that the principle of rating the owner is not a new principle, and that the principle of rating money is not a new principle. In the first place, in reference to rating the owner, I would refer to the fact that at present the lord is rated upon the dues. It is true that he is nominally rated as the occupier, but it is in fact as the owner. Then in confirmation, and also in proof that it is no new principle that the owner is rated, we have the statute of the 59th of George the Third, commonly called "Sturges Bourne's Act," where the owner is rated upon houses between 6 *l.* a year and 20 *l.* a year, with the consent of the vestry. That Act was amended by a statute which, I believe, passed in the year 1850. Then I would also refer to the fact, that in Ireland small tenements are rated under the Poor Law Amendment Act.

3059. Up to what rental?—I believe up to 6 *l.* a year. In Scotland the owner is rated in a large proportion to the rates; and Sir Cornewall Lewis, upon his examination before the Lords' Committee in 1850, stated that that principle worked well. That is his observation upon it. Then such legislation is also legislation in the right direction, inasmuch as by the Report of the Commissioners upon Local Taxation in the year 1843, after giving various reasons why it is advantageous that the owner should be rated, they state this: "We do this, however, less with a view to immediate legislation than with the object of showing the extent to which the principle might be beneficially brought into operation if a thorough revision of the law of rating should be contemplated, and of indicating the direction in which it is desirable that the future legislation on this matter should invariably tend where a choice may, without practical difficulty, be made between the alternatives of rating the occupiers or of rating the owners."

3060. That is in case of a thorough revision?—Yes, and not only that, but "where a choice may without practical difficulty be made between the alternatives of rating the occupiers, or of rating the owners." Then, in their recommendations upon this report, amongst other recommendations they state, "That the owners of all ratable properties let for no greater term than a year, and of a certain annual value, shall be rated in respect of such properties, instead of the occupiers thereof." Therefore, the principle which I wish to impress upon the Committee is, that by rating the owner in this case it is in accordance with the recommendations of the Commissioners on Local Taxation, and would in fact be legislation in the right direction.

3061. The rating of the owner instead of the occupier is not a new thing; that is what you wish to state?—Yes.

3062. Colonel *Pennant.*] The report does not say whether the occupier or the owner is to have the distribution and expenditure of the money so raised, does it?—No. There are checks upon all that.

3063. Mr. *George Cavendish.*] Are the guardians of the poor generally selected from the occupiers as a body?—An owner under the Poor-law Act has a voice in the election of a guardian as well as an occupier.

3064. Have you ever heard that in the Derbyshire mining districts any inconvenience of that sort has arisen from the lord being rated to the dues; that the guardians of the poor have been more careless about the expenditure of the poor-rate?—I have been a guardian myself for two or three years in the parish of Wirksworth, and I must say I have thought that the guardians, not of the parish of Wirksworth, but other guardians, have been rather more careful of the expenditure of money, and of relieving our paupers rather than our own guardians, and have not considered whether it has been the money of their own particular parish, or the money of another. I think they have been equally as cautious in the expenditure of one as of the other.

3065. Mr. *Bouverie.*] Are they equally cautious in expending the money in

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the relief of the parochial poor, and the irremovable poor, and the union funds?—I think from my experience as a guardian for three years at the Belper Union, they have been extremely cautious in the expenditure of the money both of the union fund as well as of the parochial fund.

3066. *Chairman.*] Have they been as cautious in the one case as in the other?—They have been extremely cautious. They have not been more lavish or careless in the expenditure of the union fund than they have been of the parochial fund.

3067. Mr. *Colvile.*] Do you see any objection to rating mines, whether the dues are paid in kind or in money?—I see no objection to it. On the contrary, my feeling is strongly in favour of rating the lord's dues, whether they are in kind or in money, and I obssrve that that subject was mooted some years ago in the House of Commons, and a Bill was introduced in the year 1819, for the purpose of effecting that same object.

3068. Mr. *Spooner.*] You referred, when you were last examined, to the rating of timber, and you stated that there were 150 acres of land, probably fir plantations, at a certain place, within the last five years, which never had been rated; when was that timber planted?—It was planted early in the present century. Our enclosure in the parish of Wirksworth took place about the year 1800 or 1802.

3069. What state was the land in before?—It was common land.

3070. And therefore it was not rated?—No.

3071. Do you know any instance where timber is rated?—No, I do not, because it is not ratable under the statute of Elizabeth as timber.

3072. Saleable underwood is ratable?—Yes.

3073. Is this timber growing now, or has it been cut; has any sale been made of it?—Yes, to a large extent.

3074. You stated also that if mines are rated, you think that timber ought to be rated?—Yes, I think that if the statute of Elizabeth is to be disturbed at all, the whole principle of rating should be inquired into, and as every species of property has its rights, so I think it ought to perform its duties, and I see no ground of exception at all why stock in trade, or money in the funds, or money out on mortgage, and every species of property should not be ratable. I know that difficulties have been raised, but they have found out a mode in which they can assess those things to the property and income tax, and they may equally do so for the purpose of the relief of the poor.

3075. Mr. *George Cavendish.*] So long as the dues of lead mines are rated in Derbyshire and not in other counties, the lead mines in other districts are enjoying a sort of protection which Derbyshire does not enjoy?—Yes, no doubt we are labouring under disadvantages that others are not.

3076. Have you copies of the two Acts regulating the mining customs of Derbyshire?—I have, and I particularly wish to direct the attention of the Committee to those Acts: one is intituled "The High Peak Mining Customs and Mineral Courts Act 1851," and the other is intituled "The Derbyshire Mining Customs and Mineral Courts Act 1852."

Mr. *Thomas Field*, called in; and Examined.

Mr. *T. Field.*

3077. *Chairman.*] YOU are a large adventurer in Cornish mines?—Yes, I am.

3078. Though you have been long resident in London?—Yes; I have also a residence in Cornwall.

3079. How many years have you been an adventurer in mines?—About 25 years.

3080. Have you been a large adventurer?—I have, and am still.

3081. In what mines have you shares?—I have shares in between 40 and 50 mines; St. Day-United, Boscundle, Great Wheal Alfred, Wheal Mary, Porkellis, and many others.

3082. Then you must be one of the largest adventurers in Cornwall?—I do not know about that.

3083. You have a very large capital involved in mines?—I have.

3084. Have you given your attention much to the subject of the rating of mines?—I have.

3085. Will you be good enough to give the Committee your opinion upon that subject?—My impression is, that it will be a most injurious thing to mining in the event of this Bill, or anything approaching the present Bill, passing. I think

think it will be the means of deterring a vast amount of capital from finding its way into Cornwall and other mining districts. In fact, it is looked upon in London and elsewhere, where a large portion of the capital is found for exploring Cornish mines, as an attempt on the part of the landed proprietors of Cornwall to saddle the shareholders in London and elsewhere with a portion of the rates that should be fairly borne by the residents in that county.

3086. Do you object to the lords of the mines paying?—Yes; I wholly object to dues being rated. I think that mines and fisheries and such uncertain pursuits should be exempted from rates.

3087. Supposing Cornwall has three-fifths of a mining population and two-fifths of an agricultural population, you would let the agricultural population bear the whole of the poor-rates?—No; we assist, and in many cases we pay much more to the doctor and club fund than we should have to pay to the rates, supposing they were imposed upon us.

3088. Taking out the club-money, you would have all the rest borne by the agricultural portion of the district?—I think where the doctor and club is paid, it is the same thing as if the rates were paid; and it is paid undoubtedly by the adventurer; although it is nominally paid by the miner, it is like powder and candles and things of that sort, with respect of which the men are allowed to have increased wages in consideration of having to pay for those things.

3089. Will you just give one or two particular instances of the payments from clubs?—I find that in Great Wheal Alfred we have expended 50,709 *l.* 6 *s.* 8 *d.* in excess of all returns from the mine; there has been a positive loss to the shareholders of 50,709 *l.* 6 *s.* 8 *d.* We are paying there a 60th dues, and I find, taking out the last six months doctor and club, it will amount on the average to 9 *l.* 16 *s.* 10 *d.* a month, which is 118 *l.* 2 *s.* per year. We contracted to pay a 30th dues, but in consequence of the great outlay we have made, it has been reduced to a 60th during pleasure; that amounts according to our returns for the last six months to 163 *l.* 17 *s.* per annum.

3090. Do those royalties pay poor-rates?—No, it is a money payment. Now, supposing the dues to be the basis of rating, I find that our doctor and club will amount to about 15 *s.* in the pound on the total amount of dues paid in that mine, so that I maintain that in that mine we support our own poor by means of that fund.

3091. In Wheal Alfred you are still going on?—Yes.

3092. That was, in the olden time, an enormously rich mine?—Yes, some 25 or 30 years ago.

3093. And the dividends to the adventurers were very large?—Yes.

3094. And that has coaxed you on?—Yes.

3095. Have you been curtailing or enlarging your speculations in Cornwall within the last few years?—I think I hold about the same interest now that I held some six or seven years ago.

3096. When you began, 25 years ago, you paid poor-rates?—Yes, I believe so; but at that time I was not so well acquainted with the subject as I am now.

3097. The poor-rates did not deter you then from speculating?—I did not speculate nearly so largely at that time as I have done since.

3098. Has the evasion of the payment of the poor-rates induced you to extend your speculations in Cornwall?—No, I cannot say that it has done so.

3099. Do you, as a practical man, believe that this evasion of the payment of the poor-rates has had any appreciable effect generally on the adventurers in London and elsewhere?—I do not call it an evasion.

3100. Avoiding the poor-rates?—No, I do not use that word; I say that we pay our poor-rates in another form, and therefore if we paid the poor-rate in the usual form, and paid also to the doctor and club fund, we should, in point of fact, be paying the poor-rate twice.

3101. I wish to know whether or not since the mode of drawing leases has been adopted, by which the royalties do not pay to the poor, you think that speculation has at all increased in consequence of that thing being found out?—All charges that are made on mines unquestionably have a tendency to lessen speculation in them; the greater the chances of success, the more likely you are to get a larger number of mines at work, but I have known very small causes to be the means of stopping mines; a very little additional burden

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will frequently stop a mine; where persons have gone on for a long series of years continually losing, and then find an additional burden imposed upon them, the effect will be most prejudicial in many cases.

3102. Do you think that the evasion (because it is an evasion), which has taken place within the last few years in the payment towards the poor-rate has or not had any appreciable effect, as far as speculation has gone, in the county of Cornwall?—I really cannot say that it has had that effect; I was about to go on with the question as regards the doctor and club; I am under the impression from having heard the evidence given here, that the Committee are not fully aware of the nature of that valuable mode of supporting the miners in Cornwall.

3103. Mr. *Bouverie.*] Will you be good enough to explain the process?—I find in a mine called South Wheal Tolgus, where they have just had their annual meeting, they paid to the doctor and club last year 93 *l.* 18 *s.*; they paid dues to the amount of 745 *l.* 11 *s.* 5 *d.*, and therefore they paid equivalent to half-a-crown in the pound on their dues, in the shape of doctor and club, which is about the average rate in that district to the poor; and I believe those instances might be multiplied to a most enormous extent; I am inclined to think that if the doctor and club fund of the county were set on one side, and the amount that the mines would have to pay for rates to the poor on the other, there would not be a very wide difference.

3104. What is the nature of the payment?—There is a shilling a month deducted from each man's wages, 6 *d.* of which goes to the doctor's fund, and 6 *d.* to the club fund, in the event of accidents and illness, but accidents more particularly; we do not profess to take notice of cases of illness, but the rules are slightly stretched, and a man who is ill frequently gets his 30 *s.* a month, and that prevents the necessity of his applying to the parish, and he has a medical man to attend him in case of illness, so that he has not to send for the parish doctor.

3105. The club pays for his maintenance during sickness, and for medical attendance?—Yes.

3106. *Chairman.*] Not for his maintenance entirely?—No; 30 *s.* a month is about the sum allowed.

3107. What do you mean by saying that the rules are slightly stretched?—I believe that in the majority of instances in cases of illness the men are paid by the club, although I am aware the rules of some clubs only take cognisance of accidents.

3108. Supposing a man has given his strength and sinews to mining operations, and he becomes exhausted and worn out at a very early stage of life, is that man for any length of time on the club or not?—No; but I have known many instances where in the case of men so situated a sum has been advanced by the club. I have known as much as 20 *l.* or 30 *l.* advanced to enable a man to get a living in some business.

3109. As a general rule, is not the relief from the club confined to accidents entirely?—I do not think as a general rule it is.

3110. Take the majority of cases, is it not the fact, that where a man has exhausted himself in a mine, and has worn himself out practically very early in life, he is thrown upon the parish, not having the benefit of the funds of the mine?—He has not the benefit of the funds of the mine for any lengthened period.

3111. Is not the fact this, that the mine has the benefit of the man's labour, and the ratepayer, whoever he may be, has the charge of maintaining him in his old years?—It is not exactly so; certainly not.

3112. Is not it pretty nearly so?—In some cases, I have no question that that would be the fact.

3113 Mr. *Bouverie.*] With respect to the payment to the club, does the mine contribute anything to the club beyond the deduction which is made from the wages of the men?—Nothing; but in the event of the club becoming poor, and the funds being exhausted, I have never known a case where the adventurers have neglected to pay in consequence.

3114. *Chairman.*] Suppose a club becomes rich, what is the case then?—It is always treated as the property of the adventurers; it is considered the funds of the company and not of the miners.

3115. Suppose a mine stops with a balance in hand of the club money, is that balance

balance exhausted in the maintenance of the poor miners who are left, or is it divided amongst the adventurers?—Generally speaking, it is not retained for the purpose of the miners who are on the club.

3116. It is divided amongst the adventurers?—Yes; but before such division, I have known in all cases which I can call to mind, that those who were on the club received a sum of money for the purpose of enabling them to get a living in some other way. There has been, generally speaking, much liberality shown where such cases have existed.

3117. What is the largest amount that you ever knew given to any one individual miner in such a case?—I think I have known as much as 30*l.* given. I believe the man was very seriously injured, and he was put into a small shop, which was stocked for him. I am speaking from memory only; therefore I am not quite certain as to the amount.

3118. The practice is this; if a mine stops, the balance in hand of the club money is considered to be the property of the adventurers, and has been decided by law to be the property of the adventurers?—Yes, always.

3119. Do you hold that the money so subscribed by the men is subscribed by the adventurers?—Yes; and I think that all the courts of law have taken that view of the case.

3120. Mr. *Bouverie.*] Are these clubs universal in the county of Cornwall?—I do not know a case of a mine in the county of Cornwall where a club does not exist; but my impression is, that if this Bill were to pass they would be done away with.

3121. Mr. *Spooner.*] When a mine stops, and the company takes possession of the funds of this club, if there are any recipients at that time on the list of the club, how do you deal with them?—They are dealt with in various ways. Sometimes the club fund is not divided for a considerable time after the mine ceases to work; in other cases their case is considered, and a sum of money is appropriated to them.

3122. A sum of money is given, and the weekly pay ceases?—Yes.

3123. *Chairman.*] You stated that although you would exempt the mines, and charge the general ratepayer with all the surplus above the benefit that arises from the doctor and club, you think that the benefit which arises to the neighbourhood is so great that they can well afford to bear that burden?—I do.

3124. Whence arises that benefit?—From the large amount of money circulated in the district. Of course, that tends most materially to increase the business and profits of all parties connected with trade in the immediate locality of the mine.

3125. Does that apply to the agriculturists?—Yes.

3126. For what distance?—Perhaps from two to three miles would be considerably benefited by it; there is much employment in mines for carriers and whim-drawers; in fact, half the small farmers in Cornwall, in the mining localities, look principally to the mines to pay their rent.

3127. Do you think that the benefit extends so far as two or three miles?—I think so, in many cases.

3128. The benefit is larger than the loss which arises to them from supporting the mining poor?—I think so; and hence it is that our rates in Cornwall are so low; our average is much below that of the United Kingdom; again, the doctor and club fund is, as I said before, a material assistance; if a man gets damaged by a threshing machine, he has to go to the parish doctor, and get relief from the parish, whilst the miner is supported from the mine.

3129. Does the miner's fund support himself and his family generally?—I think there is a great indisposition generally to go to the unions on the part of the miners.

3130. Have you attended the Board of Guardians?—No.

3131. Then you cannot speak practically upon the subject?—I speak merely from my opinion of the men generally; of course there would be exceptions; there are men who would not work in Cornwall if they could get a living from the parish, as there are elsewhere.

3132. You have taken up mining setts yourself, have you not?—Yes, several.

3133. Have you ever had any sort of dispute, whether there should be a money payment or a payment in kind?—I have never yet taken a sett where the payment was made in kind.

3134. Not 25 years ago?—I did not take setts then; I merely took shares with those

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those who had previously made the necessary arrangements. I have taken several setts since myself, and I have never made other than a money payment.

3135. Have you ever heard any complaints at all from the other ratepayers? —Not the slightest; on the contrary, they are always glad to see a mine start in their locality.

3136. Mr. *Ridley.*] I believe you are a large holder in Welsh and Scotch and Spanish mines, as well as Cornish?—I hold in several mines in Wales; I also hold a large interest in one mine in Scotland, and I have an interest in a mine in Spain.

3137. Is there not a great competition between the foreign mines?—There is a very great competition; foreign ores are imported at a mere nominal rate of duty; and from the fact of their being, as far as copper goes, very much richer than our own, it certainly tends to keep down the price very materially.

3138. I believe you are chairman of the Great Wheal Alfred Mine in Cornwall?—Yes, I am.

3139. What has been the effect of the working and opening of that mine on the neighbourhood?—That and three or four other mines in the neighbourhood, such as Alfred Consols, West Wheal Alfred, and West Alfred Consols, have been the means of improving the neighbourhood to an enormous extent; I should think, since those mines have been set to work, the population of Hayle and Copperhouse is one-third more than it was before the mines commenced working.

3140. Is not it true, that in consequence of the good effect produced by the opening and working of those mines, a great number of gentlemen in that part of the world thought your services had been so good, that they presented you with a piece of plate?—Yes, that is the case.

3141. Do you know of any instances in which the dues have been given up or greatly reduced, in order to enable mines to work?—I know a great many cases of the dues being wholly given up for a long period. In some of the best mines in Cornwall the dues have been given up for years, the effect of which has been that the lord has received a large amount of royalty, when if the dues had not been given up I believe they would have stopped. In the neighbourhood of St. Ives there are many, one of which, the Providence Mines, the dues were given up for several years; and it is now one of the best tin mines in the county. They have the advantage in that district of having most liberal stewards; there is Mr. Darke, who has been examined on this Bill, and who, from his thorough knowledge of the requirements of the adventurers, feels that it will best promote the interests of those for whom he acts by giving up the dues.

3142. What do you think would be the effect of rating upon legitimate mining speculation?—I believe, as I said before, that it would be most disadvantageous, and that the effect would be to deter many persons from engaging in mining.

3143. We have heard something from a former witness relating to the duty on timber; is that a heavy charge?—It is 7*s.* 6*d.* per load; the average price this year has been from 24*s.* to 28*s.* a load; and from the fact of 7*s.* 6*d.* duty having to be paid in cash, while the timber is bought at four months' credit, I am inclined to think it is equivalent to 10*s.* a load.

3144. What was the practice as regards the duties on timber formerly in relation to mines?—The practice was to get a drawback of all duties paid by mines on timber; that has been done away with for many years; when they reduced the duty on timber they made all pay alike, both the miner and the general consumer; up to that time the miner paid duty, and received it back from the Custom-house of his locality.

3145. Will you state the effect of an alteration of the standard on deep mines? —The effect upon all mines of a diminished price is of course most injurious, and tends to diminish profits where profits are made, and increases the loss where there is a loss.

3146. What is the nature of the clauses in the setts that you have to draw or negotiate. Are they stringent?—Mining leases are generally very stringent. In fact, I believe there are very few mining leases that could be carried out in all their integrity. It is a moral impossibility to carry out all the requirements that are made in mining leases. They are quite one-sided documents altogether.

3147. Do the adventurers pay the property tax upon profits?—They do; and they have not the means of deducting their losses.

3148. That is provided for by the Act, is it not?—Yes; but the difficulties attending

attending the matter are so great, from the fact of the entirety of the mines being rated, and paid by the purser, that although you may have lost a larger sum in the losing mines than you have received in the case of dividends from others, I do not know a single instance of a man getting it back.

3149. Did I rightly understand you to say, that the general practice in Wales, where you have mines, as well as in Cornwall, is to pay the dues in money?—Yes.

3150. That is according to your own experience?—Yes; I have the management of a mine in the neighbourhood of Carmarthen, called Towy Vale, where our returns are about 1,000 *l.* a month, and have never paid any poor-rate except for some small house or two, amounting to 1*l.* or 30 *s.* a year, but not on the dues.

3151. If the adventurer is rated on the ore, what would be your opinion with reference to the smelter; should he be rated or not?—I think if the adventurer is rated we should rate all property. I do not see why fisheries, for instance, should be exempt while mines have to pay. Both are very uncertain in the amount of their returns, and the profit in both cases is a very doubtful matter.

3152. Mr. *Philipps.*] Where is that Welsh mine of which you were speaking, called Towy?—It is about two miles from Carmarthen.

3153. What sort of mine is it?—A lead mine.

3154. Mr. *Colvile.*] You stated your opinion, that the imposition of a poor-rate on mines would be likely to deter legitimate speculation in mines?—I think so.

3155. Do you think that agitating this question year by year also has the effect of deterring legitimate speculation?—I think that it has an injurious tendency.

3156. *Chairman.*] You were speaking just now of the mines in the western district, and you refer to Mr. Darke's thorough knowledge of mining?—I spoke of his thorough knowledge of the interest of his employer, as steward. I said that he having a thorough knowledge of what would be most conducive to the interests of the persons for whom he was acting, gave up the dues.

3157. Do you speak of his mining knowledge?—I am not aware he has a practical knowledge of mining; I do not think he professes it; he has a thorough knowledge that in the event of not meeting the shareholders when mines are in poverty they must stop, and therefore altogether lose the chance of obtaining dues in the event of a change of circumstances in the mine.

3158. But he does give great attention to matters of business, does not he?—Yes, I believe so.

3159. He is considered a very able man, is not he?—I believe so.

3160. You spoke of the great benefit arising to the small farmers in the neighbourhood of mines with regard to carting; now take the other side of the question to a certain extent; your habit is not to let them make their own charges, but you encourage competition?—Yes, of course.

3161. Does not that competition sometimes run so very close that the earnings of those men are very small?—All competition has a tendency to do that; it is not peculiar to carriage.

3162. What is your experience of the gains of the small farmers in the neighbourhood of mines; have you ever known them make much money by carting?—I have no means of ascertaining what money they make: I believe they occasionally take the carriage at a very low price; but I have known them combine also, and they do combine in the majority of cases; one man is taker, and the work is appropriated in this mine and in that mine; they have sufficient intelligence to protect themselves.

3163. Colonel *Pennant.*] Is that cartage continuous during the year, or are the farmers in the habit of sending their carts periodically when they have no use for their horses on their farms?—There is generally an amount of cartage going on in the mines; the coal to bring on the mine, and the ore to take from it; there is also considerable removal of ore upon the mine.

3164. The cartage is continuous; it is not only accidental, now and then, that you hire those carts?—The usual plan is to sample and sell monthly tin, lead, and copper, and therefore the work is not exactly continuous. Immediately after a sale there is work for perhaps four, five, or six days, and during the remainder of the month there is little to do; it comes in very well with their other work; they are not wholly employed, generally speaking, except the large

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carriers, who carry the heavier description of materials and steam-engines. Perhaps they keep their teams always on the road for mining purposes.

3165. How do you arrange your contract?—We will take the case of Great Wheal Alfred. We set there once a year. We set our carriage from Hayle at per ton; from Marazion, at per ton; from Perran Wharf, at per ton; and from Truro, at per ton. Then we set our horse-and-cart work at per day where we cannot estimate the quantities; so much for a one-horse cart, and so much for a two-horse cart.

3166. Do the small farmers take this contract with the owners of the mine?—Yes.

3167. Do you send for them when you want their carts?—We hold what is called a survey. We generally post bills round the neighbourhood, that the setting of a mine will take place on a particular day.

3168. After you have arranged with the farmer to do the work, what follows?—The work goes on throughout the year; and they estimate about what quantity of material will be wanted in the mine. The carts are not wanted every day. Those who cart coals and ores, and so on, have not continuous work from one mine; their habit is to take many mines.

3169. Therefore they generally employ their carts continuously?—Yes.

3170. Therefore they must keep an extra number of horses beyond what they require for the cultivation of their farms?—Yes.

3171. Then it is not, in fact, a relief to them in the way of employing their horses when they could not employ them on their farms, but they employ extra horses?—Yes.

3172. *Chairman.*] They are sent for when they are wanted?—Yes.

3173. And they must come?—Yes.

3174. If it is harvest-time they must come?—Yes; or they are liable to a fine.

3175. The time when they are wanted must be very uncertain, owing to the uncertain nature of the ground?—Yes; it is so, to a certain extent.

3176. Mr. *George Cavendish.*] Are you of opinion that the rate, whether levied upon the lord or the adventurer, will eventually fall upon the adventurer?—I think that a portion of it would eventually fall upon the adventurer, even if the lord was rated.

3177. Did you hear the evidence which was given to-day by a gentleman from Derbyshire, with respect to the rating of mines there?—Yes.

3178. He stated that the lord's dues are rated there with perfect satisfaction to all parties?—Yes; at the same time, it is quite possible that if there were no rates paid in Derbyshire, and the North of Staffordshire, and a more liberal rate was adopted by the lords, the mines perhaps would be more extensively wrought than they are at present.

3179. Do you know what dues the lord takes in Derbyshire?—I have understood that it is a thirteenth, but the terms are frequently one-half of that, a twenty-sixth.

3180. What dues do the lords take in Derbyshire?—There are instances where they exact a thirteenth.

3181. Can you explain upon what principle the Derbyshire mines should be rated to the poor, and the Cornwall mines should be exempted?—I know of no reason why they should be rated to the poor, except that they have not the benefit of doctor and club, which I believe amounts in Cornwall to as much as the poor-rate in Derbyshire.

3182. The Cornwall mines do, in fact, enjoy a protection?—The doctor and club assists most materially to support the poor. In the Act of 1819 there was a provision that all mines paying to the doctor and club should be exempt from poor's-rate.

3183. *Chairman.*] Clubs are nothing new, are they. You have clubs in large quarries and clay works?—Wherever they do exist, it is another form, in my opinion, of supporting your own poor.

3184. Mines are not singular in having clubs; you have them throughout England, have you not?—Not on the same principle. In the case of mines it is just as much put down as a charge as the charge for powder and candles, or any other article consumed by the miner would be, and therefore it is really money paid by the proprietor of the mine, and not by the men.

3185. Colonel *Pennant.*] Is not that the case in large works where large bodies

bodies of men are employed, and yet they are rated to the poor? In the formation of railways, for instance, do not large contractors for railways pay the men such wages as would enable them to lay by a portion to pay for the doctor?—I am not aware.

3186. Are you mixed up with other works besides mining, where a large number of men are employed?—No.

3187. Mr. *Spooner.*] You are concerned in mines in Wales?—I am.

3188. What sort of mines are they?—Lead mines.

3189. Do you happen to know whether they are assessed to the poor?—They are not assessed to the poor.

3190. You are likewise concerned in Scotch mines?—Yes, I have an interest in a mine in Scotland.

3191. What sort of mine is it?—A lead mine.

3192. Is that mine assessed to the poor?—I believe not.

3193. You cannot speak certainly with regard to that?—I am not quite sure. I bought the mine some two or three months since; my impression is, that it is a money payment, and therefore there is no poor-rate.

APPENDIX.

PAPER furnished by Mr. *James Henry Meredith*, and referred to in his Evidence, 27 June 1856.

NAMES.	DESCRIPTION.	Number of Years Working.	Amount of Expenditure in round Numbers.	Dues How Paid.	Expenditure how met. By Calls on the Adventurers.	Expenditure how met. By Ores Sold.	REMARKS.
			£.		£.	£.	
Pembroke and East Crinnis.	Copper and tin -	6	108,000	Money - -	80,000	28,000	Second working.
West Fowey Consols -	Copper - - -	24	95,968	In kind -	66,952	29,016	
Boscundle - -	Copper and tin -	6	50,561	Money - -	11,561	39,000	Second working.
Prideaux Wood - -	- Ditto - -	11	21,084	In kind -	15,649	5,435	- - ditto.
Wheal Tristrem -	Tin - - -	4	19,000	Money - -	17,500	1,500	- - ditto again stopped.
St. Blazey Consols -	Ditto - - -	6	16,000	In kind -	8,500	7,50	- - ditto again stopped.
West Par Consols -	Copper - - -	3½	9,000	Money - -	9,000	- - -	- - ditto (lost in last working 12,000 *l.*)
Great Crinnis - -	Copper and silver -	4	40,000	Money - -	28,000	12,000	Second working.
West Crinnis - -	Copper - - -	4	7,000	Money - -	4,500	2,500	
South Cuddra - -	Ditto - - -	1	1,000	Money - -	1,000	—	
			367,613		242,662	124,951	
To which add Fowey Consols before alluded to - -			328,000	- - -	- - -	328,000	
Ditto Tywardreath Mine - - - - - -			14,000	- - -	14,000	—	
		£.	709,613	£.	256,662	452,951	

COMPARISON of Poor and Highway Rates in the undermentioned Parishes in the County of *Cornwall*.

PARISH.	1848. Poor Rate.	1848. Highway Rate.	1848. Total.	1849. Poor Rate.	1849. Highway Rate.	1849. Total.	1850. Poor Rate.	1850. Highway Rate.	1850. Total.	1851. Poor Rate.	1851. Highway Rate.	1851. Total.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
St. Blazey - -	2 6	– 4	2 10	2 –	– 3	2 3	1 4	– 3	1 7	1 6	– 3	1 9
Tywardreath - - -	- -	- -	- -	3 6	– 8	4 2	2 –	– 6	2 6	2 –	– 6	2 6
Fowey - - - -	- -	- -	- -	- -	- -	- -	2 4	– 4	2 8	2 1	– 4	2 5

PARISH.	1852. Poor Rate.	1852. Highway Rate.	1852. Total.	1853. Poor Rate.	1853. Highway Rate.	1853. Total.	1854. Poor Rate.	1854. Highway Rate.	1854. Total.	1855. Poor Rate.	1855. Highway Rate.	1855. Total.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
St. Blazey - - -	1 8	– 3	1 11	1 10	– 3	2 1	2 4	– 4	2 8	1 8	– 3	1 11
Tywardreath - - -	2 6	– 8	3 2	2 4	– 10	3 2	2 8	– 10	3 6	2 4	– 6	2 10
Fowey - - - -	2 1	– 4	2 5	2 2	– 4	2 6	2 9	– 4	3 1	2 1	– 4	2 5

(E. E.)

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L.

Landed Interest:

1. *Undue Rates paid by Agriculturists and others, without corresponding Benefits.*
2. *Absence of increased Rates through the exemption of Mines, whilst at the same time many local Advantages are conferred.*

1. *Undue Rates paid by Agriculturists and others, without corresponding Benefits:*

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2. *Sundry Objections to the principle of rating the Owner.*

1. *Evidence in favour of rating the Lord rather than the Adventurer:*

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Smelting. Inexpediency of a rate upon the smelter for the ore which he dresses, *Williams,* 1738–1740.

Smith, Philip Protheroe. (Analysis of his Evidence.)—Solicitor at Truro; has had extensive experience in regard to mining properties, 799–803——Influential character of a public meeting held at Truro, with reference to the rating of mines, 804–808——Unanimous vote given by the meeting in favour of rating, the lord's dues being taken as the basis, 809——Impression that this vote was not in any way influenced by the fear that otherwise profits might be rated, 810.

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836——Reservation invariably in kind from the year 1762 down to 1832, the lord paying the dues upon the royalty 840–846——Case of The King *v.* Tremayne adverted to, as the origin of reservation in money, 840, 841.

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Smyth, Warington. (Analysis of his Evidence.)—Has been inspector of mines in the Duchy of Cornwall for about four years; gives evidence as an individual and not officially, 1846. 1848–1851——Has carefully considered the present question, 1848. 1903——Extent of the mineral and other property of the duchy, 1847. 1852, 1853——Practice of the duchy since 1840 to draw the leases for money payments, except as regards the tin steam-works, 1854–1861——Convenience of the system of money payments, 1859–1861——Rare instances of complaints against the non-rateability of the mines, 1862–1864.

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Greater fairness in rating the actual profits than in rating the adventurer or the lord, 1954. 1984. 1992–1996. 2004, 2005——Probability in some instances of widows and orphans of miners becoming a permanent charge upon the parish, 1955–1958. 2007–2009——Doubt as to the lords reducing the dues in proportion to the amount of the rate, 1959–1966——Grievance in the lord being rated in Ireland, 1969–1971——Want of analogy between the rating of railways, &c., and of mines, 1972–1978.

Trifling interest of the duchy in the surface in those parishes where their mines are situated, 1979–1983——Where the adventurer makes a large profit, he can afford to be rated, 1984——Inexpediency of funding a portion of a rate on mines to meet permanent burdens when the mine is stopped, 1986–1988——About twelve only of the ninety mines now leased were at work in 1832; great increase in the number worked since that time, 1989, 1990. 1997, 1998. 2010–2014——Income of from 6,000 *l.* to 10,000 *l.* a year from the mines of the duchy, 2000, 2001——Iron mines in Cornwall have not been rated in witness's experience, 2015. 2016.

Smyth, Mr. Inaccuracy of Mr. Smyth's evidence in regard to the Restormel Mine, &c.; his limited experience in the matter, *Sawle* 2493. 2500–2502.

South Caradon Mine. Payment of rates by South Caradon Mine for five years previously to 1843, when a new deed was drawn reserving the dues in money in order to evade the rates, *R. Taylor* 2374–2379——Agreement of Mr. Norris, lord of South Caradon, to make a payment

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a payment in lieu of rates; circumstance connected with the discontinuance of the payment after a few years, *R. Taylor* 2379-2313——Large profits from South Caradon, and large amount of dues received by the lord, *ib.* 2384, 2385——It does not pay rates of any kind, *ib.* 2386. 2434.

South Wheal Tolgus Mine. Considerable relief given by the doctor and club fund of this mine, *Field* 3303.

SPECULATION:

1. *Opposition to a Rate as checking legitimate Speculation.*
2. *Denial that a Rate would be a bar to Enterprise.*

1. *Opposition to a Rate as checking legitimate Speculation:*

Evidence strongly opposed to the rating of mines, on the ground of the undue check thereby to legitimate adventure, *Stokes* 566-574. 710-726. 751, 752. 773; *J. Taylor* 1130, 1131. 1135-1138. 1151-1157. 1202-1216. 1248; *Morcom* 1404. 1436-1438. 1508-1510; *Field* 3084, 3085. 3095. 3102. 3141, 3142. 3154. 3155——Check to speculation even though the rate might not fall upon the adventurer, *Meredith* 1647-1649. 1659——Strong feeling among lessees adverse to a rate; check to speculation thereby, *Smyth* 1906-1908. 1948, 1949. 1959-1966——Probability that in many cases the effect of a rate would be to check speculation and to stop the working of unprofitable mines, *Carlyon* 2100-2102. 2153-2157.

2. *Denial that a Rate would be a bar to Enterprise:*

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Standard (*Price of Ore*). Effect of reductions in the standard or price per ton of copper and tin in throwing miners out of employment, and to a certain extent upon the ratepayers, *J. Taylor* 1158-1166; *Meredith* 1588-1594. 1650-1654; *Field* 3145——Probability of the rates in mining parishes being somewhat higher in former years than in the years 1848-55, the prices of copper and tin having been lower some ten or twelve years ago, *Meredith* 1588-1594.

Considerable effect of fluctuation in the price of copper and tin upon the prosperity of the mines and mining population, and consequently upon the poor-rate, *Williams* 1730-1733. 1736, 1737. 1757-1762. 1773——Less average rate in Cornwall during the last seven or eight years than in all England, attributed to the higher price of mining produce and the demand for labour, *ib.* 1758-1762. 1770-1773——Small amount of a rate upon the dues as compared with the amount of the variation in the standard, or price per ton of the ore, *Boger* 2567, 2568——The standard on 3 June last was 122 *l.* 10 *s.*; *ib.* 2568.

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Stannary Court. Special advantage of Cornwall and Devon in regard to the Stannary Court, *Taylor* 1189.

Steam-Engines and Machinery, Non-rateability of mining engines and machinery, *Stokes* 550-553. 660-663; *Smith* 830. 860; *Morcom* 1474; *Williams* 1845.

Stoke Climsland (*Cornwall*). Return of the poor-rate in this parish for each of the years 1842-55; favourable effect of the mines upon the parish generally, *Seccombe* 2287-2292.

Stokes, Henry Sewell. (Analysis of his Evidence.)—Solicitor at Truro, 520——Has resided in Cornwall for twenty-four years, and during that period and previously has had several opportunities for becoming conversant with questions of mining, 521-530. 533——In the great majority of cases during the last twenty years the dues in Cornwall have been reserved as money rents instead of in kind, in order to exempt the mines, 531-538. 540. 565——This exemption has not had any detrimental effect upon the ratepayers generally, though of course they have had, in consequence, more to pay, 539. 541-543.

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REPORT

FROM THE

SELECT COMMITTEE

ON

SILVER AND GOLD WARES;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX, AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
1 *May* 1856.

Lunæ, 4° die Februarii, 1856.

Ordered, That a Select Committee be appointed to inquire into the Offices for Assaying Silver and Gold Wares in the United Kingdom.

Martis, 19° die Februarii, 1856.

Committee nominated,—

Mr. Wilson.	Mr. Wilkinson.
Mr. Liddell.	Mr. William Ewart.
Mr. Stanley.	Mr. Bentinck.
Mr. Hankey.	Mr. Peacocke.
Mr. George Alexander Hamilton.	Mr. Muntz.
Mr. Spooner.	Mr. Dunlop.
Mr. Brand.	Mr. Masterman.

Ordered, That the Committee have power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Jovis, 1° die Maii, 1856.

Ordered, That the Committee have power to Report their Observations to The House.

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REPORT.

THE SELECT COMMITTEE appointed to Inquire into the Offices for Assaying SILVER and GOLD WARES in the United Kingdom,——HAVE considered the Matters to them referred, and have agreed to the following REPORT:—

1. YOUR COMMITTEE have examined a large number of Witnesses from the principal Assay Offices throughout the United Kingdom.

2. The existing Assay Offices are 10 in number, and are established at the following places, setting them down in order according to the amount of assaying performed at each office: —

London,
Birmingham,
Sheffield,
Exeter,
Chester,
Glasgow,
Dublin,
Edinburgh,
Newcastle-on-Tyne,
York.

3. The state of these offices, as to management and efficiency, differs widely. Your Committee find that those offices in which a larger amount of assaying is performed are conducted in a satisfactory manner; while the smaller offices are, generally speaking, in an inefficient condition, and do not afford proper security to the public for the accuracy of their work.

4. Your Committee are of opinion that the inferior condition of the smaller offices may partly be accounted for by their imperfect constitution, and by the absence of effective regulations, existing in the larger offices, for testing the accuracy of Assays, and partly by the more limited income which the smaller offices derive from assaying, and the consequent want of funds to place them in a superior condition.

5. In the progress of their inquiry it has been made manifest to Your Committee that the laws regulating the assaying of Gold and Silver are in a most confused and unsatisfactory state. These laws are scattered throughout a multitude of Statutes, some of which are of very ancient date. Almost every Assay Office is established and regulated by Statutes or Charters exclusively applicable to itself. Thus the Assay Offices at London, Birmingham, Sheffield, Chester, Edinburgh, Glasgow, and Dublin, are regulated by separate Statutes differing more or less widely in their provisions.

6. Your Committee are of opinion that the practice of assaying is calculated to afford protection to the public against fraud, and ought to be maintained, and they regard it also as a convenient mode of collecting the revenue.

7. Your Committee strongly recommend that the several Statutes by which the Assay Offices are now governed should be repealed, with a view to removing the anomalies and confusion of the existing law by consolidating into one Statute all the provisions requisite for the establishment and regulation of Assay Offices throughout the United Kingdom, whereby their constitution may be placed upon a sound footing, and full security afforded to the public for the correctness of assays in all offices without exception.

8. Your Committee further recommend that, among other provisions of such a Statute, power be given to open new offices at any place in the United Kingdom, where it can be shown to the satisfaction of the Treasury that the manufacture of Gold and Silver Wares requires such establishment for the convenience of trade, and where the income derived therefrom would be sufficient to defray the expenses; and to close any office where the amount of work is insufficient to support it, or where the work is inefficiently performed.

9. Your Committee do not apprehend any serious difficulty in framing a comprehensive measure, by which all Assay Offices shall be placed upon a uniform and well-regulated system, applicable alike to England, Scotland, and Ireland.

1 *May* 1856.

PROCEEDINGS OF THE COMMITTEE.

Veneris, 29° *die Februarii*, 1856.

The Committee met.

MEMBERS PRESENT:

Mr. Wilson.	Mr. Spooner.
Mr. Hankey.	Mr. Stanley.
Mr. Wilkinson.	Mr. Bentinck.
Mr. Dunlop.	Mr. Peacocke.
Mr. Liddell.	Mr. Brand.
Mr. Masterman.	Mr. Ewart.

Mr. Wilson was called to the Chair.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 4° *die Martii*, 1856.

MEMBERS PRESENT:

Mr. Wilson, in the Chair.

Mr. Liddell.	Mr. Spooner.
Mr. Hankey.	Mr. Stanley.
Mr. Wilkinson.	Mr. Peacocke.
Mr. Dunlop.	Mr. Bentinck.
Mr. Brand.	

Mr. *Garnett*, examined.

Committee to meet Tuesdays and Thursdays, at One.

[Adjourned to Thursday, at One o'clock.

Jovis, 6° *die Martii*, 1856.

MEMBERS PRESENT:

Mr. Wilson, in the Chair.

Mr. Muntz.	Mr. Wm. Ewart.
Mr. Spooner.	Mr. Hankey.
Mr. Stanley.	Mr. Peacocke.
Mr. Masterman	Mr. Brand.
Mr. Wilkinson.	

Mr. *James Garrard*, Mr. *John Lowe*, Mr. *Joseph Green*, and Mr. *S. J. Roberts*, examined.

Ordered, That there be laid before this Committee a return of the weight, in ounces, of wrought gold and silver plate assayed and marked during each of the five years prior to the

the first day of January 1856 at the assay offices in London, Birmingham, Chester, Exeter, Newcastle-on-Tyne, Sheffield, and York, and also at Dublin, Edinburgh, and Glasgow, and of the amount received for the duty, the amount allowed to the collector, and the amount paid to Inland Revenue, distinguishing gold plate from silver plate, and plate not liable to duty from the plate which is liable to duty.

[Adjourned till Tuesday next, at One o'clock.

Martis, 11° *die Martii*, 1856.

MEMBERS PRESENT:

Mr. WILSON, in the Chair.

Mr. Ewart.	Mr. Brand.
Mr. Liddell.	Mr. Muntz.
Mr. Dunlop.	Mr. Bentinck.
Mr. Masterman.	Mr. Hankey.
Mr. Stanley.	Mr. Wilkinson.
Mr. Spooner.	Mr. Peacocke.

Mr. *C. J. Reid*, Mr. *Walter Prideaux*, Mr. *Josiah Sharp*, and Mr. *James Garrard*, examined.

Return ordered of the Income of each of the last 10 years derived from assays, and the manner in which such income has been annually expended or disposed of, from the offices of Exeter, Birmingham, Chester, Sheffield, York, Newcastle, Edinburgh and Glasgow, Dublin and London.

[Adjourned to Thursday, at One o'clock.

Jovis, 13° *die Martii*, 1856.

MEMBERS PRESENT:

Mr. BRAND, in the Chair.

Mr. Ewart.	Mr. Hankey.
Mr. Wilkinson.	Mr. Liddell.
Mr. Masterman.	Mr. Muntz.
Mr. Spooner.	Mr. Dunlop.

Mr. *James Williams*, Mr. *William Thomas Maynard*, Mr. *George Ferris*, Mr. *John Stuart*, and Mr. *Samuel Quillam*, examined.

[Adjourned to Thursday, 3d April, at One o'clock.

Jovis, 3° *die Aprilis*, 1856.

MEMBERS PRESENT:

Mr. WILSON, in the Chair.

Mr. Ewart.	Mr. Liddell.
Mr. Wilkinson.	Mr. Muntz.
Mr. Hankey.	Mr. Peacocke.
Mr. Spooner.	Mr. Dunlop.

Mr. *Claudet*, Mr. *John Stone*, and Mr. *Jeremiah Fuller*, examined.

Mr. *James Garrard*, re-examined.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 8° *die Aprilis*, 1856.

MEMBERS PRESENT:

Mr. WILSON, in the Chair.

Mr. Ewart.	Mr. Liddell.
Mr. W. O. Stanley.	Mr. Wilkinson.
Mr. Spooner.	Mr. Dunlop.
Mr. Brand.	Mr. Hankey.

Mr. *Arthur Ryland*, Mr. *William Westwood*, Mr. *G. R. Elkington*, Mr. *John Thomas*, Mr. *Henry E. Watson*, and Mr. *William Frederick Dixon*, examined.

[Adjourned to Thursday, at One o'clock.

Jovis, 10° *die Aprilis*, 1856.

MEMBERS PRESENT:

Mr. BRAND, in the Chair.

Mr. O. Stanley.	Mr. Muntz.
Mr. Dunlop.	Mr. Ewart.
Mr. Spooner.	Mr. Hankey.
Mr. Wilkinson.	Mr. Liddell.

Mr. *Arthur Ryland* and Mr. *John Lowe*, re-examined.

Mr. *John Garner*, Mr. *S. J. Roberts*, Mr. *Ralph Samuel*, Mr. *James Paterson*, and Mr. *David Creighton Rait*, examined.

[Adjourned to Thursday next, at One o'clock.

Jovis, 17° *die Aprilis*, 1856.

MEMBERS PRESENT:

Mr. WILSON, in the Chair.

Mr. Brand.	Mr. Spooner.
Mr. Ewart.	Mr. Hankey.
Mr. Liddell.	Mr. Wilkinson.
Mr. Stanley.	

Henry William Field, Esq., examined.

Notice was taken of the letters of Mr. Joseph Green, touching the correction of his Evidence. Motion made, "That Mr. Green be ordered to attend for re-examination" (Mr. *O. Stanley*).—The Committee divided:

Ayes, 3.	Noes, 5.
Mr. O. Stanley.	Mr. Brand.
Mr. Spooner.	Mr. Ewart.
Mr. Liddell.	Mr. Hankey.
	Mr. Wilkins.
	Mr. Peacocke.

So it passed in the negative.

Motion made, "That the letters of Mr. Green of 11th March and 4th April be appended to his Evidence as a note" (Mr. *Ewart*).—The Committee divided:

Ayes, 3.	Noes, 5.
Mr. O. Stanley.	Mr. Spooner.
Mr. Ewart.	Mr. Brand.
Mr. Hankey.	Mr. Liddell.
	Mr. Wilkinson.
	Mr. Peacocke.

[Adjourned to Thursday, 24th April, at One o'clock.

Jovis, 24° die Aprilis, 1856.

MEMBERS PRESENT:

Mr. WILSON, in the Chair.

Mr. Masterman.	Mr. Dunlop.
Mr. O. Stanley.	Mr. Peacocke.
Mr. Wilkinson.	Mr. Hankey.
Mr. Brand.	Mr. Liddell.
Mr. G. A. Hamilton.	Mr. Spooner.

Mr. *George Twycross,* Mr. *Edmund Johnson,* and Mr. *Arthur Ryland* examined.

[Adjourned to Thursday next, at One o'clock.

Jovis, 1° die Maii, 1856.

MEMBERS PRESENT:

Mr. WILSON, in the Chair.

Mr. Masterman.	Mr. Brand.
Mr. Dunlop.	Mr. Liddell.
Mr. Ewart.	Mr. Peacocke.
Mr. Owen Stanley.	Mr. Spooner.
Mr. Wilkinson.	Mr. G. A. Hamilton.
Mr. Hankey.	

Report proposed by Mr. *Wilkinson* read 1°, as follows:

"THAT believing the discrimination of the public, and the respectability of the manufacturer to be the best guarantee against deception as to the quality of gold and silver wares, this Committee is of opinion, that the whole system of assaying and marking, as at present pursued, is unnecessary, and may be safely discontinued."

Report proposed by Mr. *Hankey* read 1°, as follows:

"The Committee appointed to examine into the state of the laws respecting the assays of Gold and Silver Wares, beg to report:

"That they have examined various persons connected with the existing Halls for assaying Gold and Silver Wares, and also various parties who could give information respecting the present state of the laws on this subject.

"That it appears very questionable whether any particular benefit is derived from the compulsory assaying of Gold and Silver Wares, the principal object now attained being only the collection in an easy manner of the present revenue of about £. per annum from this source.

"Should it be deemed important, however, to preserve the existing Halls for the purpose of thereby collecting this revenue, it appears to Your Committee that the following alterations should be adopted:

"That every existing Act relating to the assaying of Gold and Silver Wares be repealed;

"That one Act be passed, framed on the principle of the latest existing Act on this subject;

"That the Diets of every Hall be sent up periodically, not less frequently than once in each year, to the Mint, to be there assayed; and that a report thereof be transmitted to the Treasury;

"That periodical visits, at least once in every year, be made to each Hall, under the direction of the Board of Inland Revenue, to report to that Board whether the regulations in conformity to the Acts of Parliament are faithfully attended to;

"That of the existing Halls, the following be alone continued in Great Britain; viz.

Goldsmiths' Hall, Birmingham, and Sheffield,	England.
Edinburgh and Glasgow,	Scotland.
Dublin	Ireland.

"That

"That the following Halls be abolished; viz.
Exeter,
Chester,
York, and
Newcastle;

"And that new Halls be opened at
Bristol and
Liverpool;

"And that power be given to open new Halls at any town in Great Britain, where it can be shown to the satisfaction of the Treasury that the manufacture of Gold and Silver Wares appears to require such establishments for the convenience of the trade; and where the income to be derived therefrom would be sufficient to repay the expenses;

"That in the new Act to be framed for the regulation of the Assay of Gold and Silver Wares, it be no longer compulsory to assay gold wares, but it be permissive to have all such wares assayed as may be required by the manufacturers."

Report proposed by Mr. *Brand* read 1°, as follows:

1. "Your Committee have examined a large number of Witnesses from the principal Assay Offices throughout the United Kingdom.

2. "The existing Assay Offices are 10 in number, and are established at the following places, setting them down in order according to the amount of assaying performed at each office:—

London,
Birmingham,
Sheffield,
Exeter,
Chester,
Glasgow,
Dublin,
Edinburgh,
Newcastle-on-Tyne,
York.

3. "The state of these offices, as to management and efficiency, differs widely. Your Committee find that those offices in which a larger amount of assaying is performed are conducted in a satisfactory manner; while the smaller offices are, generally speaking, in an inefficient condition, and do not afford proper security to the public for the accuracy of their work.

4. "Your Committee are of opinion that the inferior condition of the smaller offices may partly be accounted for by their imperfect constitution, and by the absence of effective regulations, existing in the larger offices, for testing the accuracy of assays, and partly by the more limited income which the smaller offices derive from assaying, and the consequent want of funds to place them in a superior condition.

5. "In the progress of their inquiry, it has been made manifest to Your Committee that the laws regulating the assaying of gold and silver are in a most confused and unsatisfactory state. These laws are scattered throughout a multitude of statutes, some of which are of very ancient date. Almost every assay office is established and regulated by statutes or charters exclusively applicable to itself. Thus the assay offices at London, Birmingham, Sheffield, Chester, Edinburgh, Glasgow, and Dublin, are regulated by separate statutes differing more or less widely in their provisions.

6. "Your Committee strongly recommend that the several statutes by which the assay offices are now governed should be repealed, with a view to removing the anomalies and confusion of the existing law, by consolidating into one statute all the provisions requisite for the establishment and regulation of assay offices throughout the United Kingdom, whereby their constitution may be placed upon a sound footing, and full security afforded to the public for the correctness of assays in all offices without exception.

7. "Your Committee do not apprehend any serious difficulty in framing a comprehensive measure, by which all assay offices shall be placed upon a uniform and well-regulated system, applicable alike to England, Scotland, and Ireland."

Motion made, "That the Report proposed by Mr. Wilkinson be now read a second time" (Mr. *Ewart*).—Question put. The Committee divided:

Ayes, 3.	Noes, 7.
Mr. Ewart.	Mr. O. Stanley.
Mr. Hankey.	Mr. Spooner.
Mr. Wilkinson.	Mr. Brand.
	Mr. Masterman.
	Mr. Liddell.
	Mr. Peacocke.
	Mr. Dunlop.

So it passed in the negative.

Motion made, "That the Report proposed by Mr. Brand be now read 2°" (Mr. *Spooner*).—Amendment proposed, to leave out the words "Mr. Brand," and to insert the words "Mr. Hankey" instead thereof. Question, "That the words proposed to be left out stand part of the question," put. The Committee divided:

Ayes, 6.	Noes, 5.
Mr. O. Stanley.	Mr. Peacocke.
Mr. Spooner.	Mr. Ewart.
Mr. Brand.	Mr. Dunlop.
Mr. Masterman.	Mr. Hankey.
Mr. Hamilton.	Mr. Wilkinson.
Mr. Liddell.	

Original question put, and agreed to.

The Report proposed by Mr. Brand was read 2°, paragraph by paragraph.

Paragraphs 1, 2, 3, 4, and 5, read, and agreed to.

Motion made, after paragraph 5, to insert, "That it appears very questionable whether any particular benefit is derived from the compulsory assaying of gold and silver wares, unless it be with reference to the collection of the revenue" (Mr. *Wilkinson*).—Amendment proposed, to leave out all the words from the first word "That," in order to insert the words, "Your Committee are of opinion that the practice of assaying is calculated to afford protection to the public against fraud, and ought to be maintained; and they regard it also as a convenient mode of collecting the revenue," instead thereof (Mr. *Brand*).—Question put, "That the words proposed to be left out stand part of the question." The Committee divided:

Ayes, 4.	Noes, 6.
Mr. Peacocke.	Mr. O. Stanley.
Mr. Dunlop.	Mr. Spooner.
Mr. Hankey.	Mr. Brand.
Mr. Wilkinson.	Mr. Masterman.
	Mr. Hamilton.
	Mr. Liddell.

Question, as amended, put, and agreed to.

Paragraph 6 read, and agreed to.

Motion made, "That of the existing Halls the following be alone continued:—

Goldsmiths' Hall,
Birmingham,
Sheffield,
Edinburgh,
Glasgow,
Dublin.

"That the following Halls be abolished:—

Exeter,
Chester,
York,
Newcastle upon Tyne,

"And that new Halls be opened at,

Bristol,
Liverpool" (Mr. *Hankey*).

Motion, by leave, withdrawn.

Motion made, after paragraph 6th, to insert the words, "Your Committee further recommend that among other provisions of such a statute, power be given to open new offices at any place in the United Kingdom, where it can be shown to the satisfaction of the Treasury that the manufacture of gold and silver wares requires such establishments for the convenience of trade, and where the income derived therefrom would be sufficient to defray the expenses, and to close any office where the amount of work is insufficient to support it, or where the work is inefficiently performed" (Mr. *Hankey*).—Question put, and agreed to.

Paragraph 7 read:—Amendment proposed, to leave out all the words from the words "Your Committee," to the end of the paragraph, in order to insert the words "recommend that a measure may be framed by which all assay offices shall be placed upon a uniform and well regulated system, applicable alike to England, Scotland, and Ireland," instead thereof (Mr. *Peacocke*).—Question put, "That the words proposed to be left out stand part of the question." The Committee divided:

Ayes,

Ayes, 6.	Noes, 3.
Mr. O. Stanley.	Mr. Peacocke.
Mr. Spooner.	Mr. Hankey.
Mr. Masterman.	Mr. Wilkinson.
Mr. Hamilton.	
Mr. Liddell.	
Mr. Dunlop.	

Paragraph 7 read, and agreed to.

Motion made, "That this be the Report of the Committee" (Mr. *O. Stanley*).—The Committee divided:

Ayes, 5.	Noes, 3.
Mr. Stanley.	Mr. Peacocke.
Mr. Spooner.	Mr. Wilkinson.
Mr. Masterman.	Mr. Hankey.
Mr. Hamilton.	
Mr. Liddell.	

Ordered to Report.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
Joseph Green	Assayer	Chester	3	2 8 –	3 3 –	5 11 –
C. J. Reid	Manufacturer	Newcastle-on-Tyne	3	5 11 6	3 3 –	8 14 6
John Lowe	Prime Warden, Goldsmiths' Hall, Chester.	Chester	3	2 8 –	3 3 –	5 11 –
James Williams	Manufacturer	Bristol	2	2 2 –	2 2 –	4 4 –
William Thomas Maynard	Silversmith and Assayer.	Exmouth	3	4 – –	3 3 –	7 3 –
George Ferris	Silversmith	Exeter	3	3 10 –	3 3 –	6 13 –
Arthur Ryland	Solicitor	Birmingham	2	2 2 –	2 2 –	4 4 –
William Westwood	Assayer	Birmingham	2	2 2 –	2 2 –	4 4 –
George R. Elkington	Manufacturer	Birmingham	2	2 2 –	2 2 –	4 4 –
John Thomas	Manufacturer	Birmingham	2	2 2 –	2 2 –	4 4 –
Henry E. Watson	Solicitor	Sheffield	2	3 – –	2 2 –	5 2 –
William Frederick Dixon	Manufacturer	Sheffield	2	3 – –	2 2 –	5 2 –
John Garner	Deputy Warden	Chester	3	3 5 –	3 3 –	6 8 –
James Paterson	Assay Master	Glasgow	3	8 14 –	3 3 –	11 17 –
George Twycross	Assay Master	Dublin	3	6 – –	3 3 –	9 3 –
Edmund Johnson	Manufacturer	Dublin	3	6 – –	3 3 –	9 3 –
Arthur Ryland	Solicitor	Birmingham	2	2 2 –	2 2 –	4 4 –
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MINUTES OF EVIDENCE.

Martis, 4° die Martii, 1856.

MEMBERS PRESENT.

Mr. Wilson.	Mr. Stanley.
Mr. Liddell.	Mr. Wilkinson.
Mr. Brand.	Mr. Hankey.
Mr. Dunlop.	Mr. Spooner.
Mr. Bentinck.	Mr. Peacocke.

JAMES WILSON, Esq., IN THE CHAIR.

William Garnett, Esq., called in; and Examined.

W. Garnett, Esq.

4 March 1856.

1. *Chairman.*] WHAT position do you occupy in the Board of Inland Revenue?—I am Inspector-general.

2. Do you remember that some time ago the attention of the Board of Inland Revenue was called to the imperfection of the assays and the marks upon the gold and silver wares at the different halls in different parts of the country?—The attention of the Board of Inland Revenue has been repeatedly called to instances in which it has been discovered that plate has been marked under the standard. In the year 1851, in the month of April, this matter was under the consideration of the then Chancellor of the Exchequer, Sir Charles Wood, when the Chairman of the Board of Inland Revenue communicated with him on the subject. He expressed a wish that an inspection should be made of the assay offices in England, with a view to ascertain the course of proceeding adopted at each of those offices in assaying and marking gold and silver plate, and whether or not it afforded sufficient security against frauds or irregularities in the course of the business and in accounting for the duty.

3. You were employed upon that service, were you not?—The Board, on receiving the Chancellor of the Exchequer's directions, communicated with me, and desired that I would proceed to the towns where the assay offices were established, and inquire fully into the mode of transacting the business, and report the result of my inquiries to them.

4. In consequence of that you visited the different local halls in the country where the assays are made?—Yes.

5. Will you state where those halls are situated?—At York, Chester, Sheffield, Birmingham, Exeter, and Newcastle-upon-Tyne. The order of the Board of Inland Revenue in the first instance was confined to the inspection of those offices, but it was afterwards thought necessary that I should extend my inspection to the offices in Scotland, at Edinburgh and Glasgow.

6. Which of the towns you have enumerated did you visit first?—I first visited Exeter.

7. It is the practice of the Board of Inland Revenue, is it not, to furnish to each of those assay offices once a year a punch, which is to be impressed upon the plate as denoting the payment of duty?—Not annually in every case; they are renewed when they are worn out. In one or two instances I think they are renewed annually; it is generally done, on the application of the company, when the punches are by use injured and partly obliterated.

W. Garnett, Esq.

4 March 1856.

8. Will you describe the condition in which you found the Exeter office?—I should probably first state to the Committee that as the objects which we had in view were twofold, that is to say, first to ascertain whether there were any irregularities in the mode of transacting the business of the assay, and secondly to ascertain whether there was any opportunity for evading the payment of the duty, it was thought advisable that I should be accompanied by two gentlemen from Goldsmiths' Hall with that view. I was desired to put myself in communication with Mr. Garrard, who was then prime warden of the company, and Mr. Johnson, also a warden of the company, who had a very intimate acquaintance with metallurgy, and has an assay office in Hatton-garden, it being considered that their practical knowledge would enable them at once to detect any improprieties or irregularities in the transaction of the business at the different assay offices; I therefore was accompanied by them, and we first went to Exeter.

9. At what date did you visit Exeter?—On the 22d of April 1851.

10. Of what did you find that the establishment at Exeter consisted?—I found that it was composed of four members only, they being silversmiths resident in the town.

11. That is, the company consisted of four members only, they being silversmiths resident in the town?—Yes.

12. What officers had they in their employment?—Two of the members were appointed annually by rotation as acting wardens, and a third as deputy warden; they had also an assay master, a treasurer, and a clerk.

13. What was the assay master's position?—It was stated that he had been brought up to the silversmiths' trade, but at the time of my visit he kept a public-house.

14. Where was the assay office?—I forget the exact position of it, but it was not at his private house.

15. Not in the public-house?—No.

16. Will you state to the Committee what you found the practice to be with regard to making assays?—It appeared to the gentlemen who accompanied me, and who had competent knowledge of that sort of business, that it was by no means satisfactory; and there were certain points as to which it was perfectly obvious to me that the mode of making assays was not satisfactory, though I had no practical knowledge before of the mode of taking assays of plate. In the first place, the apparatus appeared very imperfect; so much so, in fact, that it was the opinion of the gentlemen who went with me that no accurate assay could be made with such an apparatus.

17. Had you received previously to that any complaints that wares bearing the Exeter mark were under the quality which they were supposed to be?—The Goldsmiths' Company had received several articles which it appeared were under the standard; and in their assayer's report of an examination of certain silver plate bearing the old standard marks of the Exeter hall, in 1851, it is stated that the plate consisted of 12 table forks, 12 dessert forks, 12 teaspoons, and one pair of sugar tongs, which were assayed at the Assay Office, Goldsmiths' Hall, 14th April 1851, by order of the wardens, the 12 table forks were made into four parcels, each parcel containing three forks, and on being carefully assayed, the quality of each parcel was found to be as under: "No. 1, worse 3 dwts; No. 2, worse 3 dwts. barely; No. 3, worse 3 dwts.; No. 4, worse 3 dwts." The 12 dessert forks were likewise made into four parcels, each containing three forks, and the quality proved as under: "No. 1, worse 2 ½ dwts.; No. 2, worse ½ dwt.; No. 3, worse 1 ½ dwts.; No. 4, worse 5 dwts." This parcel being found so much worse than the others, in order to ascertain its accuracy, an assay was made of each fork contained therein, and the report was, "A. worse 4 ½ dwts.; B. worse, 6 dwts.; and C. worse 6 dwts. barely." So that the report as above proved to be correct, the average quality being about 5 dwts. worse. The 12 teaspoons were made into two parcels, each containing six spoons, and they were reported: "No. 1, worse 2 dwts. barely; No. 2, worse 2 dwts. barely." The sugar tongs proved to be also worse 2 dwts. barely. I should mention something further with reference to this investigation in 1851. It is stated in a communication made to the prime warden and the wardens of the Goldsmiths' Company by certain manufacturers in London, dated 6th November 1849, that they had at that time in their possession forks bearing the Exeter mark, 2 ½ dwts., 3 dwts., and 3 ½ dwts., and an assay of some others 6 dwts. worse than the standard.

18. If plate is presented at the hall to be assayed, if it is below the standard, what

what is it the duty of the officers at the hall to do with it?—The law authorises the plate to be broken.

19. Have you found any instance of plate being broken that occurred at Exeter?—I think it was stated that there had been instances, but it was a matter of very rare occurrence. It was stated by the assay master, that no work had been broken at that office for the last 12 months, and that it was a circumstance of very rare occurrence.

20. How many different standards are there of gold and silver which are marked?—There are two standards. I think that recently there has been an alteration, but at the time of my inspection there were two standards.

21. Two of each?—Yes.

22. And the marks indicating those different standards were different?—Exactly so.

23. Are the Committee to understand that if a piece of plate bore the proper mark of one of those standards, and bore also the Government mark, that that was to be to the public a guarantee for the quality of that plate?—Certainly.

24. And according to law no plate ought to have been marked with the Government punch that was not of that quality?—Certainly not; the Act of Parliament is very precise upon that subject, and imposes a penalty upon the assay master for marking any plate under the standard.

25. Has the Board of Inland Revenue any control whatever over the operations of those assay officers?—None whatever, excepting with regard to the accounts. They have the power under the law of inspecting the accounts of the assay offices, with a view to secure the payment of the duty.

26. What did you find the state of the diet in Exeter?—It was deposited in a box with two locks, the keys of which were kept by the deputy warden and the assay master, but it was never sent to the Mint to be tried, as provided for by the Act under which the office was established, because no requisition was ever made for its being so submitted.

27. Will you explain what the diet is?—The diet is a portion of the silver which is scraped from the articles brought to be assayed. The law provides that there shall be scrapings taken from the different articles, and that a portion of those scrapings shall be deposited for the diet to be tried afterwards, according to the directions of the Government, and that the remainder shall be used for the purpose of making the assay, and it is so used.

28. What is the law with regard to the keeping of the diet?—That it shall be kept in a box with the view to its being submitted for trial at the end of the year, if required.

29. But by whom, and under what guarantees; does not the law require that there should be three locks?—The sixth section of the Act of the 12th of William the Third, chapter 4, provides, "That the box or boxes wherein the diet of all such plate as shall be tried by the assayers aforesaid is put, shall be locked up with three different locks, and the respective keys thereof shall be kept by the wardens and assayers of such respective companies by whom such assayers shall be elected and chosen; which box or boxes shall be, at the charge of each respective company, conveyed annually (if required by the Lord Chancellor, or the Keeper of the Great Seal of England for the time being,) to His Majesty's Royal Mint at the Tower of London, and the said diet therein contained shall be tried as the pix of the coin of this kingdom is tried; and if in any of the said diet there shall be found any falsehood or deceit, then every such company for every such offence shall forfeit the sum of 50 *l.*"

30. How is the Government punch kept?—At Exeter it was kept in the same box with the diet.

31. Was it left in the sole charge of the assayer?—The box was not, strictly speaking, in the sole charge of the assayer, because it had two locks, and one of the keys was kept by the deputy warden.

32. Was not it left open during the day in the sole charge of the assayer?—Yes; it was stated that the deputy warden came in the morning with his key and opened the box, and left the box in charge of the assayer; and in the afternoon, when all the work was done, he came and locked up the box.

33. So that both the diet and the punch were under the sole charge of the assayer during the whole of the day?—Yes.

34. Was there any supervision over the proceedings of the assayer?—None whatever; there was no supervision as it appeared at that time. From what

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was stated, the deputy warden was the only person who attended on the assay days at all, and he only came in the morning to open the box and went away, and came again to lock it.

35. He did not remain during the time that the operation was going on?—I am not quite certain whether it was stated that the deputy warden never attended. After the work has been assayed and marked, the punches are replaced in the box; the box however being left open in the sole charge of the assay master during the day.

36. Then there is no security for detection should any plate have been wrongly marked?—None whatever; the assay master might affix marks to any plate without assaying it at all.

37. The law contemplates that those operations shall be done in the presence of three persons who shall hold the keys of the box. On this occasion the practice in Exeter was for two locks to be kept, and the warden came in the morning, opened the box, left the diet and punches in the possession of the assayer, and came in the afternoon and locked it up?—Yes.

38. So that while the operation was going on there was no security excepting the assayer himself as to the accuracy of any mark that was made on the plate?—Exactly so.

39. What was the condition of the apparatus for making assays at that office?—In the first place the muffle in which the cupel should be placed was a very imperfect affair; it consisted merely of a couple of pieces of rough iron bent, upon one of which the cupel containing the assay was placed. The assay master then inverted the other over it, and placed it on the coals of the furnace. At other assay offices it is usual to have a muffle in the form of a small oven to place the cupels in.

40. The apparatus generally was in a very imperfect condition?—Very imperfect. By some questions that were put to the assay master by Mr. Garrard and Mr. Johnson, it appeared that the material of which the cupels were formed was of a very inferior character, and also that the lead was not properly refined. The Committee will find in their report some observations on that subject, I think.

41. Is there any security independently altogether of the quality of the articles marked for the payment of the duty?—The payment of the duty in respect of all the plate assayed depends entirely on the honesty of the assay master, and the clerk of the company.

42. Is it not possible for persons to bring plate to the assay master who is left in sole charge of those punches during the day, and get the articles marked which may be of inferior quality, and there would be no security as to the exact quantity of plate that might be marked?—Yes; the law provides that the work shall be delivered with a ticket specifying its weight, and that the duty shall be inserted in that ticket; but there is nothing to prevent the assay master dispensing with the delivery of the ticket, nor is there anything to prevent the suppression of the tickets if delivered.

43. In point of fact, the Board of Inland Revenue has no control over the office whatever in its ordinary practice?—None whatever. I would observe with respect to the use of the apparatus at Exeter, that the assay master stated that he was in the habit of using the same cupels repeatedly, and that he thought they were better for repeated use; the principle of the process of assaying is, that the lead in which the assay is wrapped before it is put into the crucible (and which is converted into an oxide), with any other base metal which may be combined with the silver, shall be absorbed into the cupel, leaving the silver pure, and it is obvious that when the cupel is repeatedly used its absorbent properties must be to a certain extent destroyed.

44. Did you think that the person who was entrusted with the assay was incompetent to the duties of his office?—It appeared so by his answers; that was our impression, and the answer I have quoted was one proof of his incompetency.

45. The process of assaying is a very nice operation, and requires great delicacy in doing it, does it not?—Certainly. At Goldsmiths' Hall I have been informed that they never use the same cupel twice, it is considered so important to preserve its absorbent properties from injury.

46. Mr. *Stanley*.] In all that you have stated now, you were guided entirely by the opinion of the London members of the Goldsmiths' Company who went down with you, were you not?—Partly so, but there are certain obvious conditions

conditions which are necessary to an accurate assay by cupellation. I mentioned just now the imperfect nature of the muffle, that must be manifest to anybody, because where two pieces of iron, open at the ends, are placed upon the coals, it is obvious that the dust from the fire may get into the assay. Again, with regard to the cupels, any one who knows the nature of the process must see that it is necessary to prevent their absorbent property being destroyed.

47. *Chairman.*] Have you any further remark to make with regard to the Exeter hall?—There was one other irregularity which I observed. The Act under which that hall was established, directs that every goldsmith, silversmith, and plateworker shall enter his name and place of abode with the wardens of the company; and that if such goldsmith, silversmith, or plateworker shall not enter his name and place of abode as aforesaid, or shall strike any other mark or plate but what is so entered, such goldsmith, silversmith, or plateworker so offending shall forfeit double the value of the plate It appeared that the plate was sometimes marked, not with the manufacturer's own mark, but with the initials of the shopkeeper for whom the articles were manufactured.

48. That is an irregularity, is it not?—Yes, it is.

49. Is there an extensive business done at Exeter?—It appears by my notes that there was work received from five manufacturers at Exeter, five at Bristol, two at Plymouth, and one at Devonport.

50. Mr. *Stanley.*] When was the last requisition made for the diet to be sent up?—I do not think, from what we were informed, that there had been any requisition sent for a great number of years.

51. For how far back should you say?—I am inclined to believe that it was never required to be sent up; it is left in this way by the Act, "that it is to be sent up if required." With regard to Sheffield and Birmingham, there is a clause in the Act which renders it imperative upon the companies to send up the diet.

52. *Chairman.*] And with regard to Exeter, the diet is only to be sent up when it is required?—Just so.

53. You are not aware that it ever has been required?—No.

54. Mr. *Wilkinson.*] Who appoints the wardens and the assay master at Exeter?—The company; they are supposed to be elected annually, but as the company consists of only four members the idea of election is almost out of the question.

55. By whom are they elected?—By the company; the company are the resident goldsmiths and silversmiths, and it appears that at this time there were only four members of the company. I will read to the Committee the clause establishing the company: "Whereas the goldsmiths, silversmiths, and plateworkers of this kingdom remote from the city of London are under great difficulties and hardships in exercise of their trades for want of assayers in convenient places to assay and touch their wrought plate, for remedy thereof and to prevent all frauds and corruptions therein, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons in this present Parliament assembled, and by the authority of the same, that the several cities within this kingdom where the mints were lately erected for recoining the silver money of this kingdom, viz., York, Exeter, Bristol, Chester, and Norwich, shall be and are hereby appointed for the assaying and making of wrought plate, and for executing the powers, authorities, and directions given by this Act: be it enacted by the authority aforesaid, that in every of the cities aforesaid the goldsmiths, silversmiths, and plateworkers who are or shall be freemen or inhabiting within any of the said cities, and having served an apprenticeship to the said trade of a goldsmith, silversmith, or plateworker, shall be and are hereby respectively incorporated a company of or belonging to such city, and shall be called and known by the name of the Company of Goldsmiths of such city respectively, which company of such city shall be enabled and are hereby authorised annually to choose two persons to be wardens of the said company in each of the said cities respectively."

56. *Chairman.*] Who appoints the assayer and the officers of the hall?—The officers are elected by the company.

57. Not by the wardens?—No, I think not.

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58. Mr. *Wilkinson.*] Did you examine the accounts at all?—Yes, I examined into the accounts.

59. Were they in a satisfactory state?—From what I could judge they seemed to be satisfactory; but it was impossible to know whether they contained the particulars of all the plate that had been marked; it was very possible that there may have been plate marked and not entered in the account.

60. At what time is the duty leviable or receivable by the Government?—It ought to be paid when the work is brought to the assay office according to law, but I found that at some of the assay offices credit was allowed till the end of the quarter.

61. *Chairman.*] In point of fact the company at Exeter consisted of four goldsmiths and silversmiths?—Yes.

62. Who appointed the two wardens, and deputy warden, and the assay master?—Yes.

63. Mr. *Stanley.*] Does the assay master give any security to the Mint?—I am not aware that he does.

64. Mr. *Liddell.*] You stated to the Committee in the earlier part of your evidence that there were two standards employed; will you explain exactly the nature of the two standards?—One standard of gold is of 22 carats, and the other of 18 carats. Of silver one standard is 11 oz. and 10 dwts., and the other 11 oz. 2 dwts., and the plate of each standard is marked with a different mark. Gold of 22 carats is marked with a Crown and the figures 22, as denoting the standard. That of 18 carats is marked with a Crown and the figures 18. The silver of the standard of 11 oz. 10 dwts. is marked with a lion's head erased or a figure of Britannia (the latter at Birmingham and Sheffield only); and the mark of the 11 oz. 2 dwts. standard is a lion passant.

65. Each standard having a distinct and separate mark?—Yes.

66. Mr. *Spooner.*] You are aware, are you not, that those standards have been altered?—Yes, they have been altered since, as regards gold wares; by a recent Act of Parliament, the 17th and 18th of Victoria, chapter 96.

67. Mr. *Liddell.*] In what year was the alteration made in the standard?—In the year 1854.

68. Mr. *Spooner.*] Does it come within your knowledge whether the same person is now the assay master at Exeter who was the assay master when you visited it?—I am not aware of it.

69. Do you know whether the Mint has required any return from Exeter since your Report was made to Parliament?—No; I have no reason to think that any demand has been made.

70. Mr. *Liddell.*] Complaints have been made from Exeter of plate having been there assayed which did not come up to the standard; you stated that there were penalties leviable by law upon the assay master for the commission of any fraud of that kind; have any law proceedings been taken against the assay master in consequence of those complaints?—There was a prosecution some years ago in consequence of a discovery which was made by the Goldsmiths' Company, but none since the year 1851, that I am aware of.

71. Then the Board of Inland Revenue did not institute any legal proceedings against the assay master in consequence of frauds which were alleged to have been committed by him?—No; and in fact it was scarcely within the province of the Board of Inland Revenue to institute prosecutions for marking plate below the standard.

72. *Chairman.*] There was no reason to believe that you had not received the duty?—No. It does not signify what plate is marked; we get the duty upon it whether it is below the standard or equal to the standard.

73. Mr. *Liddell.*] Then it would appear to be rather the province of the consumer, would it not?—It is rather a matter for the Board of Trade, perhaps, or the Goldsmiths' Hall; in fact the Goldsmiths' Company have in some cases incurred a considerable expense in prosecutions. In a case which I think their officers mention in their Report they incurred very considerable expense.

74. Mr. *Hankey.*] You stated that there were two standards of gold; the standard of 22 carats is not used for any article of gold plate except gold rings, is it?—I think not.

75. It is the standard that is used for coin?—I believe so.

76. Then the standard of 11 oz. 10 dwts. is not used either for any article of ordinary

ordinary silver plate, is it?—I should conceive not, but I have no practical knowledge upon that subject. In regard to prosecutions, it was stated that there was a great deal of difficulty and expense. There was a prosecution some years ago of The Queen *versus* Warren and Fuller, which was tried at Taunton in 1846, and the Goldsmiths' Company were put to costs of 811 *l.*, and they failed in convicting, though the case was clear.

77. Mr. *Liddell.*] Then you do not consider it the duty of the Board of Inland Revenue, although they may discover that the law has been broken in any particular case, to institute legal proceedings which the law authorises them to do against the offenders?—No, unless they be expressly directed by the Government to do so. It has not been considered, I believe, expedient to incur the expense of it, because the revenue was not interested in the question.

78. *Chairman.*] The law authorises any person to proceed?—Yes, any one of the companies may institute a prosecution against another company.

79. It is an ordinary penal enactment, under which any company may prosecute?—Yes.

80. Mr. *Hankey.*] You stated, did you not, in reply to a question from the Honourable Chairman, that you considered that the Board of Inland Revenue gave a guarantee to the public that the plate when stamped was of the proper quality, in accordance with the Act; but if the Board of Inland Revenue consider that their duty is performed by merely seeing that the stamp is put upon it whether it be of the value or not, there is no security to the public whatever that the plate so stamped is of the value required?—I think if reference is made to my answer, it will be found that I said that the circumstance of the plate being marked with the Queen's head and the standard mark was considered proof that it was of the standard, still it was not a matter for our Board to interfere if those marks were attached to plate under the standard.

81. *Chairman.*] Further than that, you have no means of controlling it?—No means of detecting any irregularity of the kind; the Queen's head is merely to denote that the duty has been paid upon the plate; it has nothing to do with the quality of the silver; it merely denotes the payment of the duty; there are separate marks provided to denote the standard, but those are not Government marks.

82. Mr. *Hankey.*] Do you consider, so far as the revenue is concerned, that the Board of Inland Revenue have quite discharged their duty, provided they collect the revenue, no matter whether lead has been stamped or silver?—I apprehend, so far as regards the Board, their duty extends no further.

83. *Chairman.*] Then if the Board of Inland Revenue have no knowledge of what is stamped at all, it may be lead or tin: all that you know is, that you are told by the officers of the hall that a certain quantity of silver has been stamped, and that the amount of duty is so much, which they pay you?—Yes; we know nothing more about it; we have no inspecting officer; and it would be out of the province of the Board to employ officers to watch the proceedings of the assay masters.

84. Mr. *Spooner.*] You stated, did you not, that all the offices are bound upon requisition to make returns of the diet to the Mint?—Yes.

85. Is not that power to require that return of the diet given to the Mint to enable them to prosecute where any fraud has been committed?—I apprehend it is, under the direction of Government, if deemed expedient.

86. Then is it not the duty of the Mint, upon the detection of such frauds, to prosecute?—I should conceive so. I do not think that the Acts of Parliament expressly say that; they merely say that on the discovery of any fraud the company shall be liable to prosecution.

87. My question was this: was not that power given to the Mint especially to enable them, when the diet is found defective, to prosecute, and so to guard the public interests?—I should apprehend so.

88. *Chairman.*] What was the next town which you visited?—Chester.

89. What did you find to be the state of the Hall there?—The company there consisted of a very limited number of persons. There were four members only, being plateworkers in the city, two of whom were appointed annually as prime warden and assistant warden. The other officers were the assay master, Mr. Thomas Lowe, a relation of Mr. John Lowe, the prime warden; the assay master was not in the trade; he had an assistant; and there was a clerk, and a scraper, and marker. Those were the officers of the company.

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90. Did you find the apparatus there in a satisfactory state?—I think we did not observe anything defective in the apparatus.

91. Had you any reason to believe that the assays had been imperfectly performed?—No; to all appearance they were carefully made. The assay master himself did not seem to understand the business very well, but his assistant appeared to be an intelligent person, and his answers were satisfactory, I believe, to Mr. Garrard and Mr. Johnson, who accompanied me, and who put a variety of questions to him. The principal irregularity at Chester seemed to be a laxity as to the registry of the marks of the manufacturers, and also as to the preservation of the diet, which was disposed of half-yearly, so that if the Government had called upon the company to send it up according to law, they could not have done it.

92. Mr. *Wilkinson.*] Is the diet the scrapings of each particular article, and are the scrapings kept separately, or mixed together?—The diet is a portion of the scrapings. They assay the scrapings from each article separately; but as to the part that is reserved for the diet, it is put all together into the box.

93. Mr. *Hankey.*] The scrapings are all put together into the box, are they not?—I believe so.

94. And at the end of the year, or whenever the trial is made, the only trial that can take place is to see what the average is, or whether the amount of the whole is equal to the standard value?—Yes, I believe that is so.

95. Mr. *Spooner.*] So far as the individual is concerned, each scraping is kept separate till it is assayed?—Yes.

96. A part of the scrapings is put by into the box, and a part is assayed?—Yes.

97. So far as the individual is concerned, there is an accurate test for each parcel of goods sent in to be tried?—Yes.

98. Mr. *Stanley.*] Do you say that from your own knowledge?—That is what I gathered from my inquiries, and from an account which was given of the proceedings.

99. *Chairman.*] Did you find that any plate had been broken at Chester?—It was stated that it was very seldom that any work had been broken at the office. One instance occurred in the May preceding the time of my visit, when some articles made by Ralph Samuel of Liverpool were found to be 2 dwts. worse than standard.

100. Were they broken?—It appeared so.

101. Has there been any instance brought to the observation of the Board of Inland Revenue of articles bearing the Chester mark being under the standard?—Yes, by a communication from Goldsmiths' Hall. I am not quite certain whether any report was made to the Board of Inland Revenue upon the subject; but there are some remarks upon it in the Report of their officers upon this investigation.

102. Has not the Report been furnished to the Board of Inland Revenue?—Yes.

103. And by the Board of Inland Revenue to the Treasury?—Yes.

104. Can you state to the Committee the amount of duty received from the Chester hall?—The duty in the last year was 169 *l.* 16 *s.* 3 ½ *d.* The principal part of the work at Chester consists of watch cases, which do not pay any duty.

105. Mr. *Stanley.*] Therefore that is not a criterion of the amount of work done at the Chester Assay Office?—No.

106. Are you sure that you are correct when you state that no more articles of gold and silver plate were broken at Chester than you have stated?—That is the only memorandum that I have of any work being broken there, the one instance that I referred to.

107. *Chairman.*] Did you find in the Chester hall that the marks of the manufacturers were properly entered in a book as required by the Act?—I think there was some neglect in that respect. In some cases the goods were marked with the marks of the shopkeepers, as at Exeter, instead of the marks of the manufacturers.

108. Has there been any prosecution instituted with regard to the irregularities of the marks at Chester?—There was some years ago a prosecution, but without any effect, and I have never been able to learn how it was that it was not brought to a conviction.

109. The

109. The trial did not proceed?—It was postponed, and I believe the proceedings were dropped.

110. Those proceedings were upon 24 watch cases sent by Messrs. Roskell and Company of Liverpool, were they not?—Yes.

111. The particulars of which are given in the Report?—Yes.

112. Mr. *Stanley.*] In what year was that?—Assays of certain watch cases marked at Chester were made in 1841, 1842, and 1845, and "a prosecution was instituted by the Government with regard to the 24 watch cases sent by Messrs. Roskell & Co. of Liverpool, and was brought to trial, but was postponed and afterwards abandoned, for what cause it is not known." I do not know the date of it. The particulars of this case may be seen in this table, which I will beg leave to hand in.

[*The same was handed in, and is as follows:*]

TWENTY-FOUR GOLD WATCH CASES bearing the Chester Hall Marks, of Eighteen Carats, sent by Messrs. *Roskell & Son*, of *Liverpool.*—13 March 1845.

Assayed by the Goldsmiths' Company, London.		Bottoms.		Wires.	
		Cts.	*grs.*	*Cts.*	*grs.*
A gold watch case bearing the No. - 49,941	Worse	4	1 7/8	5	1 3/4
Ditto - - - ditto - - - 50,467	„	4	1 7/8	5	1 3/4
Ditto - - - ditto - - - 51,572	„	4	1 1/8	5	1 7/8
Ditto - - - ditto - - - 50,463	„	4	1 3/4	5	2 1/8
Ditto - - - ditto - - - 50,089	„	4	1 3/4	5	1 1/4
Ditto - - - ditto - - - 50,606	„	4	2 7/8	5	2 5/8
Ditto - - - ditto - - - 50,466	„	4	1 7/8	5	1 3/4
Ditto - - - ditto - - - 51,162	„	4	2	5	3 1/8
Ditto - - - ditto - - - 50,431	„	4	3 3/4	5	2 3/4
Ditto - - - ditto - - - 52,350	„	4	3	5	3
Ditto - - - ditto - - - 53,413	„	4	2 1/4	5	1 1/8
Ditto - - - ditto - - - 53,374	„	4	1 3/4	5	2 1/2
Ditto - - - ditto - - - 53,373	„	4	1 3/4	5	1 7/8
Ditto - - - ditto - - - 53,410	„	4	2 3/8	5	0 3/4
Ditto - - - ditto - - - 51,676	„	4	2	5	1 3/4
Ditto - - - ditto - - - 50,425	„	4	2 1/8	5	2
Ditto - - - ditto - - - 52,442	„	4	3 1/8	5	3
Ditto - - - ditto - - - 53,280	„	4	2 3/8	5	2 1/8
Ditto - - - ditto - - - 53,279	„	4	2 3/8	5	1 3/8
Ditto - - - ditto - - - 53,283	„	4	2 7/8	5	2
Ditto - - - ditto - - - 53,375	„	4	1 1/8	5	2
Ditto - - - ditto - - - 53,384	„	4	0 1/2	5	1 1/4
Ditto - - - ditto - - - 53,380	„	4	1 7/8	5	2 1/4
Ditto - - - ditto - - - 53,372	„	4	2 1/4	5	1 7/8

113. Mr. *Spooner.*] Can you state by what department of the Government that prosecution was instituted?—No.

114. Mr. *Stanley.*] Do you know whether the present assay master and officers were at that time in the Chester hall?—I am not aware whether they were in office at that time. It must have been about six years I think before I visited the assay office; I suppose it was in 1845 or 1846.

115. *Chairman.*] Have you any other observation to make as to Chester hall?—Not particularly with regard to that hall.

116. Mr. *Hankey.*] Practically, the silver stamped at the Chester hall, appears so very insignificant, that the Board of Inland Revenue seem to have very little interest in taking cognizance of what work is done there; is that the case?—Certainly; we only have to look after a small amount of revenue, and the law requires that certain returns shall be made to the distributor of stamps, and he is to receive the duty.

117. It has never amounted during the last five years to 200 *l.*?—No.

118. Mr. *Stanley.*] Do you know whether any requisition has ever been made for the diet to be sent up from Chester?—No; it was stated I think that it never had been required. This report says, "The diet has not been sent to the Mint for many years, because no trial has been ordered. It was formerly

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kept for a year, but it is now disposed of half-yearly. A trial is made of it at the office twice a year, when it becomes the perquisite of the assay master." It was sold up to January preceding my visit, and the quantity in the last half-year was 2 oz. 6 dwts. 18 grs. of gold; and 8 ozs. of silver only.

119. You stated that there was some irregularity in the entry book; did you see that book?—Yes, I looked at all the books, and also at the plates on which they impressed the marks of the manufacturers, with a view to ascertain whether there was a regular entry of them.

120. Mr. *Liddell.*] You stated that the competency of the assay master for the performance of his duty is very doubtful; on what ground do you rest that opinion?—Simply because he appeared to have considerable difficulty in answering the practical questions put to him by my associates, but the deputy assay master appeared to give very satisfactory answers.

121. You stated, did you not, that you had no practical knowledge of these matters, and you were guided, were you not, in your opinions by those gentlemen who accompanied you?—Yes, in matters of a technical nature; as I stated before, there were certain things that would be obvious to every one; for instance, with regard to the muffle and the cupels, and the necessity also of keeping the weighing apparatus clean; that must be manifest to everybody. At Exeter the weighing apparatus was in an exceedingly dirty condition.

122. Mr. *Hankey.*] Was the apparatus defective at Chester?—It seemed to be in better order at Chester.

123. *Chairman.*] What place did you visit next?—York.

124. In what state did you find the hall there?—There was in fact no regular assay office.

125. How were the assays performed?—The assay master kept an inn, and he had an apparatus for making assays at that house; but there was no part of it in use but the marking apparatus.

126. Do you refer to the Government punch?—Yes; and the other marks. On questioning him upon the subject of his proceedings, he acknowledged that no assay of gold or silver had been made by him for some months.

127. Did he mean by that, that no goods had been sent, or that he had marked goods without their being assayed?—That he had marked goods without assaying them. He explained that in the first instance by saying, that he had changed his residence and his new office was not fitted up. He exculpated himself by stating, that the scrapings of the plate had been regularly sent up, either by himself or by Mr. Barber, who was the principal manufacturer there, to Messrs. Johnson and Company, of Hatton-garden, to be assayed, and that on the faith of reports from their office, he had marked the plate. Mr. Johnson happening to be associated with me, requested him to produce the reports of the assays. He then said that he was unable to find them, and he stated his belief that they were in the hands of Mr. Barber. We requested that he would send to Mr. Barber to inquire for those reports, which he did; Mr. Barber was not at home, but his assistant came up and told us that the reports had not been preserved, neither had the assays been preserved.

128. Mr. Barber being a manufacturer?—Yes; it evidently appeared from those admissions, that for some time past there had been no assay made, and on further inquiry, the assay master acknowledged that the principal manufacturer, Mr. Barber, had been in the habit of purchasing a quantity of silver of Messrs. Collins and Furber, in London, a portion of which was sent to the assay office in Hatton-garden to be tried, and that when returned to him, he manufactured articles of this silver, and sent them to the assay master to be marked.

129. Then the rough silver was assayed, and the articles made from it were marked on the faith of the assay of the rough silver?—Yes; on the faith of the report of the assay of the rough silver.

130. You found no apparatus at all fit, at York, for the work?—No; there was one, but it was deposited in a lumber closet, covered with dirt and rust.

131. And it was quite in an unfit state for use?—Yes; there was a small room on the first floor where the assay master had a marking apparatus; he had the punches there, and a table on which he did the marking part of the process.

132. Mr. *Stanley.*] The real assay was made at Hatton-garden, was it not?—Yes, if any was made; but Mr. Johnson inquired particularly about it; he requested

requested that the reports might be produced, and the assay master, after some search, found some old reports as far back as the year 1846.

133. *Chairman.*] But he found none of a more recent date?—No.

134. Mr. Johnson seemed to doubt whether they had been assayed in Hatton-garden, did he not?—Yes.

135. Mr. *Liddell.*] Was this man competent to assay?—It was my impression, from the answers which he gave to Messrs. Garrard & Johnson, that he was not.

136. *Chairman.*] There were only two manufacturers in York who constituted the company?—Only two, Mr. Barber and Mr. Bell; I think Mr. Bell's business was very inconsiderable.

137. The assay master was appointed, was he not, by those two manufacturers?—Yes.

138. He marked what they chose to send to him?—Yes. There was another admission made by the assay master, namely, that he was in the habit of marking wedding-rings on the assurance from the manufacturers that they were made from sovereigns, and therefore he thought that of course they must be standard. I should add to what I stated before about the manufacturers, that besides Mr. Barber and Mr. Bell, there was a jeweller in the town of the name of Parker, who manufactured a few wedding-rings; those were the only manufacturers in the town.

139. Did you find any articles that had been assayed at York that were worse than the quality they purported to be?—No; I was not aware of any.

140. Mr. *Spooner.*] Are you aware of any being assayed at all at York?—I do not believe that anything has been assayed for many years there. I was informed at Goldsmiths' Hall the other day, that some articles of plate were purchased last year and tried at Goldsmiths' Hall from different country halls, and that they were almost invariably found to be under the standard.

141. Did any of those articles come from York?—I am not aware.

142. Could you trace those articles to any particular office?—There is a peculiar mark used by each company.

143. So that in regard to those articles declared to be below standard, you could ascertain exactly each office from which they had originally proceeded?—Yes; it can be easily ascertained, if examined, at what office they were marked; but we have no official concern with those marks.

144. *Chairman.*] Each office has a distinctive mark, has it not?—Yes.

145. Mr. *Liddell.*] You stated, did you not, that you only heard of the fact of those articles being found to be below the standard in London?—Yes.

146. Mr. *Stanley.*] It did not come officially under your notice?—It only came to my notice casually on my going to Goldsmiths' Hall yesterday to inquire of the secretary there what course the company proposed to take as to giving evidence before this Committee.

147. *Chairman.*] What was the next place that you visited, after York?—Sheffield.

148. What did you find the state of the office to be at Sheffield?—There the company consisted of a much larger number of persons; it was composed of about 30 persons, but not wholly of persons in the trade; the company comprises some noblemen and gentlemen residing in the neighbourhood, but I suppose they take no part in the superintendence of the work of the office; at the time of my visit there were nine manufacturers.

149. According to law, the members of the Goldsmiths' Company are not confined to those who are workers in gold or silver?—No, I believe not, as regards London.

150. Any one may become a member of the Goldsmiths' Company, may he not?—I believe that is the case as to London, and I think it is the case with regard to Sheffield and Birmingham; but with regard to some other towns, the companies are confined to goldsmiths and plateworkers.

151. Did you find the arrangements for the assay at Sheffield satisfactory?—Very much so; the business there appeared to be conducted with great propriety and regularity.

152. There is a much larger business done at Sheffield than at any other places, is there not?—There is a very large business with regard to silver, but there is no gold assay at Sheffield. The quantity assayed in the last year was

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64,826 ounces of silver, and the revenue was 4,862 *l.*, and that quantity is larger than at any other place excepting London.

153. Mr. *Liddell.*] It is stated, is it not, that from Exeter 4,829 *l.* 15 *s.* 9¼ *d.* was received in 1854?—Yes.

154. You said excepting London?—I am speaking of Sheffield now; the quantity assayed there amounted to 64,826 ounces of silver, and the duty amounted to 4,862 *l.*

155. *Chairman.*] That is about the same as at Exeter, is it not?—Sheffield is the largest; but at Exeter there is a quantity of gold assayed, whilst at Sheffield it is all silver. The duty on gold and silver is different; on gold it is 17 *s.* per ounce, and on silver 1 *s.* 6 *d.* per ounce.

156. Was there anything in the way in which the business was conducted at Sheffield which led you to believe that there was anything unsatisfactory, or were you satisfied with it?—The business seemed to be conducted there with great regularity; it appeared that the assay master was a very intelligent person, and he seemed to understand his duty very well.

157. Were the provisions of the Act complied with?—Yes, they were complied with in every respect, as far as we could discover.

158. Mr. *Stanley.*] The Act to which you have just alluded is a recent Act, is it not?—Yes, a much more recent one than the Act relating to the other offices.

159. *Chairman.*] The acting wardens attend daily, to superintend the proceedings, do they not?—Yes.

160. The plate is always examined by the wardens, and is then marked, and if found worse than standard, the marks are obliterated?—Yes, and that is the only irregularity, I think, marking the plate before it is assayed; it is contrary to law, and therefore that must be mentioned as an irregularity; but I found that to be the case I think at one of the other offices.

161. Upon the whole you were satisfied with the mode in which the business was transacted there?—Yes; there were great complaints made by the assay master there of imitation marks being impressed upon plate to represent silver, such as on white metal.

162. Mr. *Stanley.*] Do you know whether the diet was ever sent up from Sheffield?—Yes, regularly; it is imperative upon the company to send it up.

163. Mr. *Liddell.*] You mean under the terms of the new Act?—Under the terms of the Act incorporating the company.

164. Mr. *Spooner.*] The first Act required it, did it not?—Yes.

165. Mr. *Hankey.*] Do you consider that there was any greater security afforded by the mode of carrying on business at Sheffield for the due collection of the revenue than there was at York, or at any other of the places which you had previously visited?—I think that that part of the proceeding at the offices is equally defective. There is no check whatever for the Government.

166. There is no check so as to enable you to know that the quantity stated to have been stamped in truth represents all the revenue that should be collected there?—Certainly not.

167. Nor do you consider that you have any means of ascertaining it by your existing arrangements?—The company is required to deliver certain accounts to the stamp distributor, but it is impossible for him to know whether they are accurate.

168. Nor have you any check as to whether they are correct or otherwise?—No; it all depends upon the integrity of the officers.

169. *Chairman.*] You stated to the Committee, with regard to Exeter, that no person attended during the operation of marking, but that the keys of the punches were left in the hands of the assayer from morning till night?—Yes.

170. Therefore he was the sole person present during the operation?—Yes.

171. So that the whole of the operation depended upon him, and him only?—Yes.

172. If the report with regard to Sheffield states that the operation is superintended by the wardens and the assayer, surely there is a greater security where the responsible officers of a large hall like Sheffield attend and superintend the operations of the assayer than where the assayer is left simply to his own action?—Certainly there is some additional security in that point of view, provided there is no collusion between them.

173. All that you mean to state to the Committee is, that there is no absolute

absolute security?—There is no absolute security. Those wardens, it must be recollected, are usually manufacturers, and there may be collusion between them and the assay master, and if there be that collusion there cannot possibly be any security to the Government for the payment of the duty, or any security against plate being marked under the standard.

174. You mean not that there is not more security in the one case than the other, but that there is no absolute security in either case?—Yes.

175. Mr. *Liddell.*] Does the law require the presence of any one warden, or more, during the process of the assay?—I think the Birmingham and Sheffield Act does. The eighth section of the Act under which the Sheffield and Birmingham offices are constituted directs that each company shall provide an office, and that all wrought plate brought up shall be examined by two of the wardens and assayer to see whether it be all of one sort of silver, and forward enough for the process of assaying, and whether it be marked with the maker's mark, or be not charged with unnecessary solder; and if liable to either of the said objections they are to return the same without making any assay, but if free from such objections then there shall be drawn, scraped, or cut off, in the presence of two of the wardens and the assayer, so much from each piece, in proportion to the weight, as will not exceed in the whole the rate of eight grains to the pound, the drawings, &c., to be immediately afterwards divided into moieties, and so on.

176. Mr. *Hankey.*] Do not you consider that the number of manufacturers at Sheffield affords a much better guarantee for the security and the efficiency of the mode of conducting the business than is afforded at a small place where there is greater power in the hands of the manufacturers without any check upon each other?—I should apprehend so.

177. Then you do consider, do you not, that there is some greater protection at Sheffield than at the smaller places?—I understood the Honourable Member's first question to refer to the security for the payment of the duty; that does not depend upon the wardens, it depends upon the accountant.

178. If the accounts are kept regularly there would be a greater degree of security where there are a number of persons having different interests, and who would be a check upon each other; and there would be a greater degree of security also for the payment of the revenue in a large office of that kind than in a smaller one?—There may be, provided they are in the habit of inspecting the accounts.

179. Mr. *Stanley.*] Do you know the practice in that respect at Goldsmiths' Hall, and whether there is greater security there than at those country places?—I am not acquainted with the practice there, but they have a much better establishment, of course.

180. You are not acquainted with the practice of Goldsmiths' Hall?—No.

181. *Chairman.*] In point of fact, there is no absolute security at any hall; that is, the Government exercise no control over the articles marked?—The Government have the power of inspecting the books of the companies, but it is impossible for the Government officer to know that those books contain an account of all the plate that is marked.

182. You are obliged to take the return of the officer of the hall as to the quantity of plate stamped; you have no means of knowing that other plate may not have been stamped, which is not contained in the return?—The Act of the 24th of George the Third, chapter 53, the Regulation Act, directs that "the assay master, weigher, or other officer receiving the duties, with the notes describing the work, shall, as soon as he shall have entered the same in the books of the company, deliver the notes and pay the duty to the clerk or accountant of the company or office, who is required to file and enter the same, and to keep a true account, in books to be kept for that particular purpose, of the duties received; and that such account shall be at all times open for the inspection of any person duly authorised by the Commissioners of Stamps," but we cannot know whether the account be correct or not.

183. What place did you visit after Sheffield?—Glasgow.

184. What did you find the state of matters to be at Glasgow; did you visit Glasgow before you visited Newcastle?—Yes, we did; but probably it will be more convenient to take Newcastle first. At Newcastle, the company consisted of about 15 or 16 members, of whom, however, three only belonged to the trade.

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185. Did the 15 or 16 members take any active part in the management of the hall?—Only those who are members of the trade can take a part in the management of the hall; the other members are admitted merely by patrimony, as a matter of favour. I do not know whether they have any privileges in consequence, but it was stated that they were admitted only by patrimony, and not having served an apprenticeship to the trade, they are not, according to the Act, qualified members.

186. In what condition did you find the apparatus and the practice at Newcastle?—The office was in a very obscure part of the town, in a little obscure back room, very dirty. The punches were under the sole control of the assay master during the day. It was true that they were kept in a box with two or three keys, I forget which; but the keys were sent each morning to the assayer by the person who has the custody of them, and they remained with him during the whole day; therefore it was very easy for him, if he was a dishonest man, to mark any plate under standard, or to mark any plate without making any entry at all.

187. Who was the assayer?—A person of the name of Somerville; he seemed to be a very plain straightforward honest man, but a man of no great respectability in appearance.

188. In what position of life was he?—I understood, I think, that he worked for an engineer.

189. He had been a working silversmith, had he not?—Yes; but he was not then in the trade, but in the employment of Mr. Hawthorn, a civil engineer.

190. Then this person had the sole possession during the day, and the control of the keys of the box in which the punches were kept?—Yes.

191. And when plate was required to be marked, he alone attended for that purpose?—Yes.

192. The officers of the hall, the warden or master warden, took no cognizance of the operation?—None whatever.

193. Is there not a regulation according to the Act of Parliament which is applicable to Newcastle as to the diet, and was that regulation attended to?—I think that no diet whatever was preserved. The provisions of the Act as to the trial of the diet never having been enforced, it has been deemed unnecessary to preserve it.

194. It had not been called for?—No.

195. It was not compulsory on the part of the office at Newcastle, as in Sheffield and Birmingham, to send it to London?—No; the Act under which the office at Newcastle was established placed the company under the same regulations as those contained in the Act creating the offices at Exeter, York, and Sheffield; it expressly refers, I think, to that Act.

196. Then, at that hall, there was no security either for the public revenue or for the quality of the articles marked excepting this journeymen engineer, who was entrusted with the performance of the work?—No.

197. Mr. *Liddell.*] Did you make a personal inspection of the assay office at Newcastle?—Yes.

198. Before visiting the office there had you received information of any irregularities having been committed?—I think not; I do not recollect having received any information of the kind.

199. You were assisted, were you not, in your examination by those two gentlemen to whom you have already referred?—Yes.

200. You have stated that the office at Newcastle was in a very miserable condition; in what respect did you consider it to be so?—It was situate in an obscure back court; there was a very small confined room, and everything appeared to be very dirty.

201. By what standard do you judge of the propriety of such localities, or their fitness for the purposes to which they are applied?—One would suppose that a public office ought to be in a conspicuous position in the town, and in a respectable street. We had some difficulty in finding out where this office was, and at last, after some inquiry, we found it up a court.

202. Did you not find it within a very few paces of one of the largest and most frequented streets in the town?—It was near one of the old long streets of the town, I recollect.

203. The main street of the town, which runs through the centre?—That which was formerly the principal street of the town.

204. And which is now the main communication through the town. You would consider that this establishment ought to be in a prominent place, readily accessible, and apparent to general observation?—Yes, I think so; not that I meant to make any particular point of that, but only to show that it was a very inferior place to offices that I found elsewhere. I meant partly, in making that observation, to show that in consequence of there being so little business at Newcastle, the assay office really had not funds to keep up a respectable-looking office.

205. Do you not think that the reduction of the allowance for collecting the duty from 2½ to 1 per cent., is one cause of the insufficiency of the receipts to defray those expenses?—It may have operated certainly to prevent the company's keeping up so good an establishment. I do not know what the reason of that reduction was; I had nothing to do with it.

206. All the assay offices only receive, do they not, that 1 per cent.?—That is all they receive.

207. Is that the case in the Edinburgh office?—I think so; the Act is general, and applies to the whole of Great Britain.

208. You were asked what was the position in life of the assay master, and you stated that you believed him to be working for an engineer; did you question him yourself as to what his antecedents had been?—Yes; or one of the gentlemen with me did. I think one of them inquired whether he had been brought up to the trade, and his answer was, I believe, that he was formerly an apprentice in the trade, but that he had latterly worked for a civil engineer.

209. The report states that he was a person of very inferior condition. Were any questions put to him concerning his means?—No, I believe not; it was a mere impression formed from his appearance.

210. I presume it was not from his humble appearance that that inference was drawn?—It might have been partly from that, I apprehend, I may say perhaps solely from that. He appeared like a working man, and not such a person as you would expect to see holding such an office.

211. There is a statement also made in your report, that there is no security for the due payment of the stamp duty; from what did you infer that there was no security for the payment of the stamp duty?—In the first place there was no regular form of ticket provided, describing the work and the weight: "There is no regular form provided for notes to be delivered with the work to be assayed; a memorandum in writing is brought with the name (sometimes only the initials) of the worker, the number and description of articles, and the weight, which the assayer checks, and inserts the allowance for waste and the amount of duty; the assayer makes no daily record of the work assayed, but files the notes till the end of the quarter, when he enters the particulars in a book. Credit is allowed to the manufacturers for the duty till the termination of the quarter, when the assay master collects it, and pays it over to the distributor of stamps, to whom he delivers an account with the notes; the account is not certified by the wardens, but it is examined at the Stamp-office with the assayer's book." The Committee will observe that there is no check there; the notes are filed in the office, and kept till the end of the quarter; then the assayer makes an entry of them, but the notes may be abstracted, or taken to light the fire, and there is no security when there is no regular system of account.

212. *Chairman.*] There is no check, is there, upon this single individual's proceedings?—None.

213. Mr. *Liddell.*] Did you inquire whether it was the custom of the wardens of the company to assist at the assay when it took place?—Yes, but we were told that the work was examined and assayed solely by the assayer; that it was weighed and examined only by the assayer.

214. And you were informed that the wardens were not in the habit of attending?—That they were not present.

215. Are you not aware that the Board of Inland Revenue held the Goldsmiths' Company responsible for the due payment of the duty?—Yes.

216. *Chairman.*] For the amount of the duty which is ascertained?—Yes, according to their own accounts; but the Board of Inland Revenue have no check whatever upon those accounts that are kept at the assay offices. All that they have to do is to receive the account from the office, with the notes of the

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work assayed, which may be examined with the assayer's book; but it is impossible for the distributor of stamps to know that all the notes are produced to him, or that all the work assayed is entered in the accounts.

217. Mr. *Liddell.*] Did you put any questions to the assay master, as to the amount of plate that had been refused, and broken up in consequence, before your visit?—No, I think not; I do not think that we went into that point at all; very little work was received at the office; and the amount of duty is very inconsiderable, only 994 *l.*

218. Is not that the largest amount of duty collected at any office, with the exception of one of the four stated in the paper?—It is but next to Chester and York; it is the smallest amount received from any office.

219. Mr. *Spooner.*] Are there any watch-cases assayed there?—I think not.

220. Mr. *Hankey.*] Was it your opinion that the work was attended to with sufficient care to ensure a fair degree of regularity in the due execution of the work at Newcastle, or not?—I should say that the person who performed the work there was a plain, honest sort of man, and there was no absolute reason to suspect any irregularity there; but the state of the case was this, that everything was under his sole control.

221. Everything is under the control there of one person?—Yes; therefore there is nothing to prevent irregularity.

222. Was it your impression that the office was dirty and the scales not kept clean?—Yes.

223. Do you not consider that alone as a sufficient indication of the work being carelessly and indifferently done?—There is reason to infer that.

224. Mr. *Liddell.*] Did you ask any question as to the custody of the keys?—Yes; it was stated that the keys were kept by the assay master and two of the wardens. The punches are kept in a box with three locks, the keys of which are kept by the assayer and the two wardens. The wardens do not attend to open the box, but send their keys to the office at 12 o'clock on each assay day by the drawer. They are constantly in the sole custody of the assayer and the drawer during the day, and there is no supervision over their proceedings.

225. Mr. *Peacocke.*] Do the wardens never attend the assays at Newcastle?—They do so at very few of the offices, I believe, except occasionally.

226. But at Newcastle what is the practice?—We understood that the wardens were never present. It would be almost a waste of time for those gentlemen to be there all day when there is scarcely any work to be done.

227. *Chairman.*] There is so little work to be done that the assay only takes place occasionally?—Yes.

228. Will you next take Birmingham, and state to the Committee what you found to be the state of things there?—The company consists of about 25 or 26 members, and is composed, as the company at Sheffield, partly of gentlemen residing in the neighbourhood, and there are from six to nine members who are in the trade; out of these members four persons are elected as wardens.

229. Did you find the arrangements for the assay satisfactory?—It was the most commodious assay office that I observed anywhere; there was a large establishment, the officers seemed perfectly respectable, and all the apparatus in very good order.

230. And they were competent for the work they had to do?—Quite so.

231. Was the apparatus all in a very perfect condition?—It was in the best condition of any that I saw; the diet, like that at Sheffield, is sent up annually to be tried at the Mint; and it is said that the trial comes off on the side of betterness always. I should say, that last year I had a letter from the assay master at the Mint, confirming that statement. Hearing that there was some inquiry on the subject of assay offices, he wrote to me to bear testimony to the regularity of the offices at Birmingham and Sheffield.

232. You found all the provisions of the Act strictly complied with?—I think there was some little irregularity; the only important objection to the practice of the Birmingham office is, that the keys of the box in which the dies are kept are entrusted to the sole custody of the assistant assay master, although the Act of the 13th of George the Third, chapter 52, under which the office was established, directs that they shall be kept by two of the wardens and the assayer respectively, and that they shall never be taken out of the box except

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in the presence of the wardens and the assayer to mark plate which shall have been assayed.

233. Did you find that the assays in Birmingham were done by one person only, and in the presence of only one person?—I think it was stated that the wardens were sometimes present; the weighing officer receives the work, and weighs it in the presence of the wardens in attendance, who examine it and take notes of it, and it is then passed to the markers, but it is not scraped in their presence as directed by the Act.

234. But it is received in their presence and marked in their presence?—Received and weighed in their presence; it is marked before being assayed; that is an irregularity; but if found worse than the standard, the marks are obliterated.

235. Is the work broken?—That does not appear; I have no note that work is broken.

236. Mr *Spooner*.] Did you inquire whether it was broken or not?—I think that in all probability inquiry was made, but I cannot speak positively upon that point. I feel bound to state to the Committee that some months after my visit to Birmingham I received a communication from a manufacturer which led me to suppose that even Birmingham was not entirely free from irregularities; this gentleman was a guardian of the assay office, and he had been accused at a meeting of the guardians of having given private information to me which led to this inquiry, and he wrote to me to beg that I would send him a line to disabuse the minds of the guardians upon that subject; I complied with his request, and wrote to him, stating that I had had no communication either directly or indirectly with him on the subject, and that my visit to Birmingham was part of a general circuit to visit the assay offices in England and Scotland; he mentioned in his letter that an accusation was brought against him of having given information in consequence of some irregularities as to the marking of plate at the Birmingham office.

237. *Chairman*.] He did not state what the irregularities were, did he?—No, he stated no particulars, but I should state that he afterwards wrote me a note to thank me for my communication, and informed me in it, that he was about to publish a pamphlet upon the subject, which I have never seen.

238. Mr. *Spooner*.] Did he mention anything about any irregularity that had been detected at Liverpool?—No.

239. *Chairman*.] What you saw at Birmingham led you to believe that every precaution was taken which the Act of Parliament provides to secure, not only an accurate assay, but also, as far as could be, the accurate accounting for the duty?—Yes.

240. Any defect that may exist, exists in the system, and not in the mode of administering it there?—Yes.

241. You have no absolute security there, have you, any more than at any other places?—No.

242. Mr. *Spooner*.] Are you aware that the assay master there is sworn to make a return to the Stamp Office every week of what is done?—No.

243. Are you aware that he takes an oath to make a return regularly of the amount of goods stamped, and the duty received?—I think he is bound by oath to do so, at the requisition of the wardens.

244. Are there any other offices, except Birmingham and Sheffield, where that is the case?—I am not certain upon that subject.

245. You did not make any inquiries into that point?—No.

246. Therefore you have no certain knowledge that there is not better security required, both at Birmingham and Sheffield, than in the other offices?—No.

247. Do you know that the assay master gives a bond to the guardians for the faithful discharge of his duty?—I do not know whether that was stated.

248. *Chairman*.] All that you mean by stating that there is no absolute security in Birmingham is, that the Board of Inland Revenue have no absolute security of their own?—We have no supervisor over the business of the assay offices, and therefore we cannot be said to have any absolute security; but when we compare the comparative respectability of the officers, where the officers are men of high standing, we may be thought to have better security. At Birmingham, I think the assay master was a man of high position; very different from the assay master at Exeter.

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249. You have a greater security at Birmingham, which you also have at Sheffield, on account of the presence of competent officers belonging to the company when the assays are made?—Yes.

250. And they are not left to the sole management of a single person, as in the case of Newcastle?—No.

251. Mr. *Spooner*.] Are you aware that no assay ever takes place except in the presence of two of the wardens, or did you inquire into that fact?—Yes, I think we did. I find, by my notes, that the weighing officer receives the work, and weighs it in the presence of the wardens in attendance, who examine it and take notes of it, and it is then passed to the marker; but it is not scraped in their presence as directed by the Act.

252. Are you prepared to recommend to the Committee any plan by which you can put the collection of the revenue upon a better footing than it is now at Birmingham and Sheffield?—I should certainly recommend that there should be a Government inspector.

253. What do you propose that that Government inspector should have to do?—I should recommend that the Government inspector should be present on the assay days, and watch all the proceedings, and take an account of the duty.

254. On every day?—Yes; and he should take an account of the work brought to be assayed, and see it weighed.

255. At whose expense is that inspector to be provided?—I apprehend, if the Government take upon themselves to exercise that sort of supervision over the officers, they must pay for it.

256. Mr. *Stanley*.] Is there a Government inspector at Goldsmiths' Hall?—No.

257. Have you had any orders to make any inquiry into the nature of the assay and the mode of operation in Goldsmiths' Hall?—None whatever. I have visited Goldsmiths' Hall, and their establishment is certainly of a most superior description.

258. Officially you have made no inquiry?—None whatever.

259. You received no orders from Government to do so?—No.

260. Have you any sufficient guarantee that returns are made of all articles that are assayed to the Board of Inland Revenue?—No more than at other offices; we can inspect their books, and from time to time an officer from our office does that.

261. You have not even the same guarantee from London that you have from Sheffield and Birmingham?—That I do not know.

262. Is there an oath of office taken by the assay master at Goldsmiths' Hall?—I cannot say, but I should apprehend that the assay master must take an oath. I have never had an opportunity of inquiring into that subject, but all assay masters take an oath that they shall perform their duty with fidelity. In the Act of the 12th of William the Third there is the assay master's oath (*reading the same*).

263. Who administers that oath?—The wardens.

264. Mr. *Liddell*.] Do all the assay masters of all the offices take that oath?—All the assay masters have to take that oath.

265. Mr. *Brand*.] Do you propose that the inspector shall collect the duty?—I do not see any reason why he should not. It occurred to me that if the Government appointed an inspector in each of those towns, where it shall be deemed expedient to maintain assay offices, he might be made the recipient of the duty, and account for it to the distributor of stamps. In that case, of course, the Government allowance would go towards paying him for his trouble.

266. What were you reading from when you read that oath?—From an abstract of the 12th of William the Third, chapter 4, under which the offices at York, Exeter, and Chester were established; there were two other places where this Act authorised offices to be established, namely, Bristol and Norwich, but they have never availed themselves of that privilege.

267. Mr. *Liddell*.] Newcastle has a separate Act to itself, has it not?—Yes, the Act of the 1st Anne, chapter 9; that Act placed the Newcastle office under the same regulations as the Act from which I have been quoting; the town of Newcastle-on-Tyne is appointed for assaying and marking wrought plate, and for executing the several powers in the Act 12th & 13th William the Third, chapter 4.

268. Mr. *Bentinck.*] Is it your opinion that the appointment of a Government inspector would be a protection to the public as well as to the revenue against any frauds that might be practised in the mode of taking assays?—I think so; that would, in fact, be one of the objects to be secured by the appointment of such an officer.

269. Mr. *Liddell.*] With regard to the diet you have stated, have you not, that the diet is not required from all those offices, and in some it is so long since it was required, that they cease any longer to keep the diet?—Yes.

270. Is it incumbent by law upon the Mint or any other body of persons to require the diet?—Not upon the Mint; it is by an Order in Council, or an order of the Treasury, I think, that the diet has to be sent up; the Mint, I believe, has nothing to do with the order; it has merely to try the diet when sent up.

271. To whom ought the diet to be sent?—The diet should be sent to the Mint, but that would be pursuant to an order from the Treasury, I apprehend, except as to Birmingham and Sheffield.

272. And that order has never been made?—It has never been made. I find that the Lord Chancellor is mentioned in the Act of the 12th of William the Third, as the authority by whom the requisition should be made; I beg therefore to correct my previous answer.

273. Mr. *Hankey.*] In point of fact you have no means of obtaining now a uniformity of diet?—None whatever. Two of the offices, Sheffield and Birmingham, are compelled by law to send it up annually as a matter of course.

274. Are you aware whether that diet is ever assayed, against, for instance, the diet of the Goldsmiths' Company or any other diet?—No.

275. Can you state to the Committee how many ounces of gold or silver are annually assayed at Birmingham?—Three thousand two hundred and twenty-nine ounces of gold last year, and 51,743 ounces of silver.

276. It was not quite as much at Sheffield?—No, at least not in the aggregate, there being no gold assayed at Sheffield.

277. Which do you consider the best conducted, the assay office at Sheffield or the one at Birmingham?—I think they are both well conducted, so far as our observation extended, but the office at Birmingham I should say is the more commodious office; the apparatus is better, and the company equally respectable.

278. Assuming that there was to be only one other assay office besides that in London, where should you say it would be most conveniently situated?—Birmingham I should say would be the most convenient, for there is more complete communication from Birmingham to all parts of the country. Railways diverge from Birmingham in all directions, but at Sheffield there are not such facilities; Sheffield would be more central, probably.

279. *Chairman.*] When you recommend the appointment of a Government inspector, is your object in so doing to give a security to the Government, with regard to the amount of duty which they ought to receive, and also at the same time a security to the public that the Government punch is not impressed upon goods on which it is inferred by the Act of Parliament that it ought not to be impressed?—Certainly; I should say that the appointment of such an officer, would be a security both to the public and the revenue.

280. You think that the public have a right to know that the Government duty is charged upon plate of a certain quality when they find the stamp so impressed upon it, and that such plate is of the quality which it is believed to be?—I should apprehend that that is considered as one test, but the peculiar mark of the company by whom the plate is marked is another test. For instance, I believe that the London mark is preferred to the marks of any other companies; I believe that the London mark is considered as affording a better test than the marks of any of the provincial halls.

281. Is it the practice in the provinces to send plate to London to get marked in order to secure a more favourable mark as they consider it?—I have been told so, and that there are many superior articles of plate sent up to London, even now, to secure the London mark, and I have heard that the London mark is much preferred abroad.

282. Mr. *Bentinck.*] There is a want of confidence felt in the marks of the other companies?—I presume that that is so.

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283. Mr. *Stanley.*] Have you not heard that the Birmingham mark is not considered a very good mark abroad?—No, I have no information upon that point.

284. Mr. *Liddell.*] Do you remember the name of the assay master at Newcastle?—Mr. Somerville.

285. Are you aware that he is a person of independent means and is prohibited by Act of Parliament from being a goldsmith by trade?—No.

286. You stated that he was an engineer?—So I understood.

287. Are you not making a mistake between the assay master and the stamper?—I am not confident upon that point; I believe that my impression is different from that of the gentlemen by whom I was accompanied. Some time afterward I was looking at their report, and it seemed to me that they had fixed upon somebody else as being a working engineer, but the impression was strong upon my mind that Mr. Somerville stated that he was in the habit of working for an engineer, and therefore I adhered to my own statement. I thought it was a mistake of Messrs. Garrard and Johnson. I did not write my report from mere recollection. I put down notes as I made the inquiries, and I believe I made a note that Mr. Somerville stated that he was in the employment of a civil engineer.

288. You stated, did you not, that the oath is administered by the wardens?—Yes, under the Act of Parliament, as I believed.

289. Is it not administered by the mayor of the town?—At Newcastle I should think that it would be under the same regulation as at the other offices. I find, however, that the 5th section of the 12th of William the Third directs that the mayor in the respective cities shall be required and empowered to administer the oath to the assayer. I was therefore under a wrong impression in giving my previous answer.

290. *Chairman.*] Is there any doubt that the person whom you have described as a journeyman engineer, and to whom the keys are entrusted, is a journeyman engineer?—It is impossible to say from recollection how that may be; but my impression was this, that as the keys were sent by the drawer, and he and the assay master did the work jointly, and they were both in attendance during the day, they both had to a certain extent the charge of the keys and the punches.

291. Mr. *Liddell.*] Were they both present when you inspected the office?—Yes.

292. So that a mistake might have arisen as to the identity of the two persons?—Yes; I am not positive, seeing that my note differed from the report made by my associates, whether it was the assay master or the drawer who worked for the engineer. I may have been under a mistake.

293. *Chairman.*] In this report it is stated that the keys are entrusted to him by the wardens, and if so, he may be said to have charge of all the punches?—That is the report of Messrs. Garrard and Johnson.

294. Mr. *Liddell.*] At what hour of the day did you visit the office?—I have no note of the particular day or the hour at which I visited the office, but it was in the month of October. I visited Newcastle in my way from Scotland; I had proceeded to York in the first instance, I then visited Sheffield, Glasgow, and Edinburgh, and so came back by Newcastle.

295. Did you inquire at what hour of the day the office is generally opened?—I think that I inquired into that point, and was told that it was 12 o'clock. It is stated in my report that the keys were sent to the office at 12 o'clock each day.

296. *Chairman.*] What did you find to be the state of the office at Glasgow?—The company there was established under the Act of the 59th of George the Third, chapter 28, and is regulated, as well as that at Edinburgh, by the Act of the 6th & 7th of William the Fourth, chapter 69. It is composed of plate-workers and silversmiths, being inhabitants of Glasgow, and consists of about 27 members. Four wardens are elected annually on the first Monday in July. There is an assay master and a scraper and marker. There are two assay days in each week. The plate is weighed and examined by the assay master only; but if any doubt arises in his mind as to the quality of the silver or otherwise, he calls in the wardens if they do not happen to be present. Work is occasionally broken; perhaps about four or five times in the year. The worker, however, is allowed

allowed to separate any article about which any doubt may exist with the view to a distinct assay being made of it, so that the whole of the parcel shall not be broken. The work is marked before it is assayed, but if found worse than standard the marks are defaced. The duty is paid before the work is taken away, and it is placed in the bank in the name of the company till the end of the quarter, when the assay master, who acts as accountant, makes out an account for the Stamp Office, and pays the duty to the distributor.

297. Then the wardens do not attend when the assay is made?—I have understood that they are sometimes present, but not always; they seem to leave a good deal to the assay master; if he entertains any doubt as to the quality, he calls in the wardens to examine it. At this office the diet is deposited in a box with two locks, the keys of which are kept by the assay master and the senior warden. It has never been required to be sent to London for trial, but it is tried annually before the wardens. There is not much business done at Glasgow.

298. What is the amount of duty paid at Glasgow?—No work is received from any other place than Glasgow, and the amount of duty is 1,575 *l.*

299. Are there any watch cases assayed there?—It does not appear by my notes that there are any. The duty at Edinburgh is rather smaller; there is more business at Glasgow than at Edinburgh, except in gold; at Glasgow there were 20,852 ounces of silver in last year, and at Edinburgh 15,924 ounces. On the other hand, there was more gold at Edinburgh than at Glasgow; there were 87 ounces at Edinburgh and 13 ounces at Glasgow.

300. Mr. *Dunlop.*] Is the result of the annual trial of the diet by the wardens recorded?—I have no note upon that subject at all.

301. *Chairman.*] Were you satisfied with the state in which you found the Glasgow office?—It seemed to be conducted pretty well; there was some little irregularity; the only irregularities of which I have a note are, that the mark of the Thistle is not used to impress plate in accordance with the Act for regulating the offices in Scotland, for which omission no sufficient reason is assigned; and proper care has not been taken to enforce the Act as to the registry of the names and marks of the manufacturers.

302. Did the apparatus appear to be in good order?—Yes; it appeared to be pretty good, and the assay master appeared to be a steady man.

303. Are the means of ascertaining the accuracy of the assays sufficient?—Yes; the Scotch Acts do not provide for the custody of the punches and the diet so strictly as the English Acts do. The assay master at Glasgow stated that there was reason to believe that a considerable quantity of plate was manufactured at Aberdeen and in the north of Scotland that was not brought to the assay offices, and for which no duty was paid.

304. And upon which, therefore, there is no assay mark?—They impress an imitation mark, as I have understood from a communication which I have received, and I think the Committee will find that mentioned in the printed Parliamentary Paper, in a communication to Goldsmiths' Hall.

305. What was the amount of duty paid at Edinburgh?—£. 1,268.

306. You will not have any difficulty, will you, in putting in reports relative to Glasgow and Edinburgh corresponding with the reports which you have already furnished with regard to the different towns in England?—None whatever.

307. Will you be good enough to have those reports prepared, and send them to the clerk of the Committee?—Yes.

308. Did you find everything satisfactory in Edinburgh so far as you could see?—Yes; the business seemed to be very well conducted at Edinburgh.

309. Of what number of persons did the company there consist?—Of about 20 members, all of whom are silversmiths or plateworkers residing there, excepting two, who reside in London. Six wardens are elected annually, in the month of October; and there is an officer called the deacon, who, for the time being, prepares a list from which the wardens are elected by the company. Certain members are also appointed under the designation of quartermasters, whose duty it is to examine the accounts of the company. The plate is examined and scraped by the assay master; if any portion of a parcel containing several articles is suspected, a separate assay is made of it, so

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as to avoid the necessity of breaking the whole. The difference of quality, if any, is stated to be easily discoverable in the process of scraping. The wardens are occasionally at the office on the assay days, but they do not examine the work.

310. Is the whole work left to the management of the assay master?—The wardens are occasionally at the office.

311. But usually they are not?—Not usually.

312. Usually the whole work is left in the hands of the assay master, is it not?—It would appear so.

313. Mr. *Stanley.*] And they try their own diet, do they not, the same as they do at Glasgow and in London?—I think they do. A small portion of the scrapings of the work is deposited for diet in a box with a double lock, the keys of which are kept by the deacon and treasurer. No trial of the diet has ever been ordered by the Lords of the Treasury as authorised by the Act, but the box is opened at the end of each year, and a trial is made under the direction of the corporation.

314. *Chairman.*] What is the meaning of the word "corporation" there?—The company. The proceeds of the diet, after the annual trial, are applied towards the expense of a dinner to the corporation. The punches in the Scotch offices are renewed annually, and are kept locked up in a box with two locks, the keys of which are kept by the assay master and his assistant. It was stated that the work is received principally from manufacturers in Edinburgh, but that occasionally plate is received from Aberdeen, Inverness, and Perth, but very rarely from any other place. The trade can now get plate from London much cheaper than they can manufacture it, and hence there is a considerable falling off in the quantity of plate brought to the assay offices in Scotland.

315. Then the trade in Scotland is declining?—Yes.

316. Were you satisfied generally with the arrangements that were made in Edinburgh?—Yes; the mode of conducting the business appeared to be regular, and the duty of the assay master appeared to be performed in a satisfactory manner.

317. With regard to London, you state that you have not had any opportunity of investigating the practice at Goldsmiths' Hall?—None at all. The fact is, that the London hall is looked upon as so highly respectable an establishment, that there has never been any necessity for inquiring into their mode of conducting business.

318. Will you state the amount of duty paid at Sheffield and Birmingham?—At Sheffield, the amount is 4,862 *l.*; and at Birmingham, 6,625 *l.* It may be observed that that excess at Birmingham arises principally from the gold; the quantity of silver assayed at Birmingham is inferior to that at Sheffield.

319. At Sheffield, that amount is derived from assaying silver only?—Yes; but at Birmingham there were 3,229 ounces of gold assayed in the last year.

320. Mr. *Spooner.*] Even that amount of duty at Birmingham does not show the amount of work done at the office, because there is a very large number of watch cases assayed there from Coventry?—Yes.

321. *Chairman.*] Have you any account of the quantities of gold and silver assayed, with the amount of duty paid thereon, at each of the assay offices in England?—Yes, I have; this account shows the amount for the year ending the 5th of January 1856.—(*The same was handed in.*)

Vide Appendix.

322. You have no means of furnishing to the Committee any account of the quantity of work done excepting that upon which duty is payable?—None whatever.

323. Mr. *Liddell.*] Speaking generally, is it your opinion that a greater amount of supervision is required to secure the public against this irregularity of which the Committee have heard so much?—Certainly; I should say some supervision independent altogether of the companies.

324. And there is not that amount of supervision exercised in the London hall any more than in the local halls?—No; with respect to any supposed inconvenience in sending the plate to Birmingham or to London to be assayed, instead of to the minor offices, there is no doubt that the facility of communication is so great now, that there would be very little additional expense; certainly

certainly I should think no additional expense compared with that which the manufacturers incurred before railways were established. The expense of conveying a quantity of plate then must have been very great. There is another advantage also in the security. It must take much less time to send a quantity of plate to Birmingham or London to be assayed, for example, from Chester to Birmingham, or from Exeter to London, than it would have taken in former times to send from the towns where the plate was manufactured to the existing assay offices. For instance, the manufacturers of Bristol who have heretofore sent to Exeter, would have to send their plate to London; the distance is pretty equal, and it must have been a great expense formerly to send their plate to Exeter. There is another advantage which would be obtained by the abolition of some of those offices, and the concentration of the business at one or two towns, namely, in getting the plate assayed every day, because there is no doubt that in consequence of the business at Birmingham being so much increased, as it would be, they will have an assay every day in the week. Now they have an assay only two days in the week at Birmingham, and there is no office where they usually assay plate more than two days in the week, except Goldsmiths' Hall.

325. Have any complaints been made from different places or from different manufacturers, that their work is in arrear from the assay taking place so few times in the course of the week, or so seldom?—I have never heard of any complaints; I only say that there would be greater expedition in getting plate marked if it were sent to London, than if it were sent, for instance, from Bristol to Exeter.

326. Would not the cost be increased to the full extent of the transit, and would not there also be a certain risk attending it?—It might be insured.

327. But that would be an additional cost?—It would be a very small cost.

328. With such heavy articles as plate the cost would not be so very small?—I believe the charges for conveyance are very trifling by the railways; much less than they used to be by coach or waggon.

329. There is the double cost of insurance and transit, is there not?—Yes.

330. *Chairman.*] At the present moment every town in the kingdom, with the exception of those particular towns where offices are now in existence, is exposed to the cost of conveyance, is it not?—Yes.

331. Norwich has by Act of Parliament the right to have an assay office, but at present it has none, and the manufacturers must send to London or Birmingham. Bristol also is entitled to have an assay office, but it has none, and it would be nearly an equal distance from London, Birmingham, or Exeter?—Yes; it would be no greater hardship for the people at Exeter to send to London, than for the people at Norwich, to Sheffield or Birmingham.

332. Therefore the particular advantage which is enjoyed now by manufacturers in London is confined elsewhere to those who live in the few towns where those assays take place?—Yes.

333. Mr. *Spooner.*] Those are the towns where the manufacture of gold and silver plate is chiefly carried on?—Yes.

334. *Chairman.*] Is that the case with regard to Chester?—I should say that there is very little plate manufactured at Chester.

335. And very little at Exeter, is there not?—There is more manufactured at Exeter.

336. There is very little manufactured at Newcastle?—Very little there.

337. And almost none at York?—Very little; I do not know how it may be as to Norwich and Bristol, but I think that there are four or five manufacturers at Bristol who send chiefly to Exeter.

338. Mr. *Spooner.*] Are they bound to send to Exeter or may they send to London?—I think they are not bound to send to Exeter, but I believe that it is the practice; I have heard that it is the practice for people at Liverpool to send to London occasionally.

339. *Chairman.*] But the people at Liverpool also use the Chester office, do they not?—Yes, they do.

340. Mr. *Liddell.*] Do you know it to be the fact that many country manufacturers do send to London, in order to insure to their plate that careful examination which you say takes place in London?—I have heard so from

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gentlemen of the Goldsmiths' Company. They say that a considerable quantity of plate comes from the country to London to be assayed.

341. Mr. *Spooner*.] Are you aware that the offices were all limited to certain districts until the Act was altered two years ago?—I think they were.

342. Was not Liverpool then limited to Chester?—I think so; but now they send to London sometimes.

343. Coventry was limited to Birmingham, but now Coventry may send to London; and is it not so with regard to all the offices?—I believe they were limited, but the limitation is at an end, I think.

344. Can you state to the Committee any town where there is any important manufacture of gold and silver plate, excepting in those towns in which assay offices are established?—There are no other places, I conceive, where any great quantity is manufactured. I believe that there are some manufactures at Devonport, but not more than two or three.

345. *Chairman*.] Is there not a great deal more plate manufactured in Liverpool and Manchester than in Chester?—I am not aware; I should think that at Manchester there must be a considerable number of manufacturers. There are 12 manufacturers at Liverpool who send work to Chester.

346. Mr. *Brand*.] Have you any account of other towns from which work is sent to London or elsewhere?—No.

347. *Chairman*.] I believe there are only three manufacturers at Chester?—There are four at Chester; they get work from 12 at Liverpool, and one at Manchester.

348. There are three times as many in Liverpool as there are in Chester, are there not?—Yes.

Jovis, 6° die Martii, 1856.

MEMBERS PRESENT.

Mr. Wilson.	Mr. Spooner.
Mr. Liddell.	Mr. Hankey.
Mr. Stanley.	Mr. Masterman.
Mr. Wilkinson.	Mr. Muntz.
Mr. Ewart.	Mr. Peacocke.
Mr. Brand.	

JAMES WILSON, Esq., IN THE CHAIR.

James Garrard, Esq., called in; and Examined.

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349. *Chairman*.] YOU are a member of Goldsmiths' Hall, in London; are you not?—Yes.

350. Have you more than once served as prime warden of that company?—Twice.

351. Did you accompany Mr. Garnett, when he went to survey the country halls a few years ago?—I did.

352. Amongst other places, you went to Exeter; did not you?—Yes.

353. In what condition did you find the assay office at Exeter?—According to our ideas of an assay office, we found it in a most inefficient condition.

354. Were the arrangements such as in your opinion were calculated to produce accurate results?—We found the whole apparatus so imperfect, that it was in our opinion impossible that accurate results could be arrived at.

355. You are unable, I presume, to speak to any articles of inferior quality that have been sold by the Exeter manufacturers?—We had some spoons and forks to assay at the Goldsmiths' Hall, which turned out very much under standard.

356. Is it your opinion, that the amount of business that is done at Exeter and other very small halls, is sufficient for the maintenance of an establishment sufficiently

sufficiently large for an accurate performance of the work?—Quite impossible to afford a sufficient establishment.

357. What was your impression of the qualifications of the officer at Exeter, with whom you communicated, as to his ability to perform accurately the work assigned to him?—Our opinion was, that he was very imperfectly acquainted with his work; perhaps it is not necessary to enter into particulars why we thought that.

358. You say that the apparatus was so imperfect, that it was quite impossible that an accurate result could be arrived at?—Such was the opinion of Mr. Johnson, and of myself, from my knowledge of things at Goldsmiths' Hall.

359. Amongst other places, you visited Chester, did you not?—Yes.

360. In what condition did you find the arrangements there?—The arrangements there are such that there is no doubt that the work might be performed with great correctness.

361. They were very superior to those at Exeter?—Yes.

362. Did you find the assay master very competent to perform his duties?—He was considered to be perfectly competent.

363. Had he an assistant?—I believe so.

364. Are you aware whether any articles purporting to have been marked at Chester have been assayed and found of a quality different from that which the mark indicated?—Yes, some. I forget the year. About the year 1848, I think there was a considerable number of watch-cases sent to Goldsmiths' Hall to be assayed, the whole of which were found to be very much worse than what they were supposed to be. There was some trial upon that case before the Exchequer, I do not exactly know under what circumstances, and the matter was referred again to the Mint to check our assays, and it was found that we were perfectly correct.

365. In your observations upon the Chester hall, you state this: "The business of the hall seems now to be carried on with some care as to the assaying, but the general management is defective;" what do you refer to by the term "general management"?—To the manner of keeping their accounts, and the manner in which they went into their offices, and so forth. It was our opinion that the assay master understood his duty, but that the general arrangements of the office were not good.

366. You had no reason to complain of the competency of the staff attached to the office?—I think that we had some reason to complain as to the staff; we were of opinion that the assay master was competent.

367. Was not that the assistant; for it is stated that the assay master was not very competent, but that he had a very competent assistant?—That I dare say was it; that was the general impression at the time. The company consisted of six persons, and all those gentlemen had to overlook themselves, and therefore that was the reason why we considered the arrangement not good, for we do not consider that a person should have the checking of his own work.

368. Is not that rather a necessity which arises from the smallness of the company, and the small amount of business done in the town in which the office is situated?—That is very probable, but it is not the less objectionable as to its consequences.

369. No; but where by the Act of Parliament the company is to consist only of working goldsmiths and silversmiths, the number of which the company consists must necessarily depend upon the extent of the business of the town?—Certainly.

370. And therefore where the business in the town is very small, the company necessarily must be composed of a very few persons, and the officers of the company therefore must consist almost exclusively of those gentlemen who have the duty of overlooking their own affairs?—Just so; still I think that the arrangement is objectionable. It may not be possible to make any other, but it seems unreasonable that there should be an arrangement by which a man tries his own case.

371. It is an objection necessarily arising out of the circumstances of the town and the state of the law?—Yes.

372. There is, in point of fact, no officer independent of those who are interested in the assays, who may be said to supervise the operations of the office?—No.

373. Do you know how frequently the assayer is appointed?—I do not know

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their arrangements. I fancy that the assayer is appointed, probably by their charter, annually, but still the same assayer is appointed. There is probably no other assayer in the town. All our officers are appointed, and sworn annually, but remain for life provided they are of good behaviour.

374. They are sworn annually, and if necessary reappointed?—Yes.

375. There is an opportunity of changing the assayer annually if the company choose?—Certainly, or to appoint another at any time if they choose.

376. In point of fact, the assayer, as an officer of the company, may be removed by them?—I apprehend so; but I am not aware of the exact wording of the charter under which they hold office.

377. I suppose it is on that account you have used the word "defective," as this officer is really appointed immediately by the two or three or four gentlemen whose work he has to control?—Just so.

378. You visited York, did you not?—Yes.

379. In what state did you find the York office?—We did not find any office at all.

380. In what state did you find the apparatus?—After considerable search, the assay master showed us some apparatus that he said had once been in use, but it was put by in a garret, he himself keeping a little public-house; he never made assays.

381. He was in the habit, was he not, of marking articles without making any assay at all?—Just so. There the establishment was equally defective, for the wardens, the persons who appointed this man at some very small salary, were the persons who sent things to be marked.

382. You visited Newcastle also, did you not?—Yes.

383. In what state did you find the assay office at Newcastle?—We found the assay office there conducted by certainly an inefficient staff, but they seemed to use every care that they could consistently with the establishment; but it being a very small establishment, it was impossible to be properly conducted.

384. There again the objection prevailed that the person who had to perform the assays for the trade was under the control of the few individuals who composed the company?—Just so.

385. Was the apparatus apparently in an efficient state?—Not what we should call an efficient state, because of course to keep an apparatus of that sort in quite a nice and efficient state would involve some considerable expense.

386. It requires great accuracy?—Yes.

387. Do you believe that it is possible to rely with absolute accuracy upon the assays which are made with those inefficient apparatuses?—Quite impossible.

388. Certain instances of inaccuracy may take place without any fraudulent intention on the part of the assayer?—Certainly.

389. Of course the goods would rarely, or perhaps never, be of a higher value, because the goldsmith himself would be interested to keep them down to the minimum. If an inaccuracy took place, it would be most likely to be under the mark, and not above?—Yes.

390. You visited Sheffield?—Yes.

391. How did you find the state of things in Sheffield?—We found that the business in the Sheffield office was conducted with great care and attention; it seems that they had some revenues of their own; I think some slight revenue to enable them to carry it on in a proper manner.

392. Did the company consist of a greater number of persons?—Yes; and there is more work there.

393. Was greater attention paid to the presence of the wardens and officers of the company when the assays were taken?—I forget as to that. I know generally that we were very well satisfied with Sheffield, and considered that the business of the office was conducted with care and attention.

394. Were the implements in a perfect state?—They were in a very fair state.

395. Was every necessary precaution taken with regard to the punches and the implements?—Yes, I think so.

396. It is stated in the report that there are from 30 to 40 manufacturers in Sheffield; is that correct?—Yes.

397. Would that large number of persons sending goods to the hall to be marked, in your mind, give more security for the accurate performance of the work

work in consequence of the smaller amount of influence which they could exercise over the officers, and by the greater amount of competition which would exist between them, in order to see that no one had an advantage over the other?—Certainly.

398. From the nature of the trade of the town you would say, would you not, that there was more security for the accuracy of the marks altogether, independently of the better state of the apparatus?—Certainly.

399. You visited Birmingham, did you not?—Yes, we did.

400. How did you find the state of things in Birmingham?—It was likewise very well conducted, the same as at Sheffield.

401. The business was large, and the number of manufacturers great, was it not?—Yes.

402. And the arrangements such as made the officers independent of the persons who were immediately their employers?—Yes.

403. From your practical knowledge of the business are you of opinion that the arrangements at Birmingham were satisfactory, and offered a fair security to the public for the accuracy of the marks?—Yes.

404. You went to Glasgow then, did you not?—Yes.

405. And with regard to Glasgow, what opinion did you form of their mode of making the assays?—I think at Glasgow we found it not very satisfactory; it was not carried on in a very satisfactory manner there, owing to the want of sufficient business to carry on the office properly.

406. Then the business of Glasgow is not large?—No, it is small.

407. Would not the same objections apply to Glasgow which you have alluded to as applying to the small offices in England?—Yes.

408. Without any intention of being inaccurate, do you infer that the amount of business was not sufficient to secure accuracy?—Yes.

409. Had you any proofs of the inaccuracy of the marks in Glasgow?—I think we had not; there is no doubt that there is a considerable quantity of things made in Scotland of a bad standard, at least worse than the standard; where they are made we cannot say; they tell us at Stirling; but they are made, and the marks are altogether forged; it does not seem that there is a very able surveillance in Scotland.

410. Did you hear that in Aberdeen such things were made?—Yes.

411. Can you inform the Committee, whether there is any security or any means taken to prevent imitation marks upon base silver wares?—None.

412. Is it contrary to law?—That I cannot pretend to say. In going our tour, Mr. Johnson and I one morning at breakfast time, disputed as to whether a certain spoon was silver or not, and we could not decide till we cut it, because they imitate the mark so closely, that on a spoon finished after it is marked, the marks are greatly obliterated; the spoon was rather an old one, and it was impossible to tell by its general appearance whether it was silver or not; there is a vast number of spoons and forks which get into circulation in that way.

413. You suppose, do you not, that silver articles are made considerably under the standard with an imitation mark, and you think that imitation may be so close that it is even difficult for a person acquainted with silver wares to discover it?—In small articles that is the case, but not in large articles, for there the mark is more visible; this was a very small teaspoon. At Sheffield and other places where they imitate silver wares by electro-plated spoons and forks, they put a mark that to the casual observer would appear to be the hall mark, for nobody can tell it.

414. Those marks are put there for the purpose of deception, are they not?—No doubt.

415. Then practically they do deceive the public?—There is no doubt about that; in my brother's establishment they tell me that they have repeatedly found false things among the real ones; for example, if they lend a parcel of spoons and forks for a dinner party, when they come back they are counted over by the people who take them in, but they are so closely imitated that they may count over the false ones; they suppose that the waiters and people absolutely change them, taking real ones and putting in sham ones.

416. Suppose it was prohibited by law to attach any mark imitating the hall mark, in your estimation would that be a great advantage to the trade, and a security to the public?—Yes, and the trade is of that opinion.

417. Are the Committee to understand that no such objection would apply to a maker putting his own name upon an article?—Of course not.

418. Are you aware whether or not there is, either in Scotland or in England, any systematic surveillance, so as to detect spurious marks?—I am aware that there is not.

419. Is not the same observation applicable to England?—I think from Scotland the wares have been worse, but the practice has been prevalent in England.

420. What state of things did you find at Edinburgh?—We found it very much better, and I think we reported favourably upon it; they have a Goldsmiths' Company there which possesses some property, and it is carried on with great respectability.

421. It is a portion of the general corporation of the town?—Yes.

422. Then it is a little under the surveillance of the whole corporation, is it not?—Yes; but they have a corporation of the goldsmiths, and they have a little establishment of their own and some property, and it is carried on with care and attention.

423. Did you find the arrangements in Edinburgh such as would entitle them to confidence?—It was our opinion that at Edinburgh the business was very well carried on.

424. Did you find the apparatus in a good state?—Yes, very fair, and the arrangements such as would enable them to do the work with accuracy.

425. Did the company consist of such a number that it would give security as to the independence of the officers?—Yes; the company has a considerable property, and is composed of about 20 members, all of whom are goldsmiths and plateworkers residing there, excepting two who now reside in London.

426. There is a very considerable business in Edinburgh, is there not?—Yes, a considerable business; I am not aware what the returns are exactly; we have no means of knowing that. Mr. Garnett could tell you.

427. The amount of revenue is not in all cases a test of the quantity of work performed, as it is determined in a great measure by the proportion of silver and gold workers in any particular hall; the duty upon gold being so much larger than that upon silver, the revenue may be larger in one place where the work is less?—Yes, but that depends upon the arrangements with the Government, and the per-centage they receive now is very small, one per cent.

428. My question referred to the revenue derived by the Government?—Of course the more they assay, generally speaking, the more they receive.

429. In point of fact, there may be a great deal of work done in a hall, and comparatively little duty received by the Government?—Yes; at Chester they mark a great quantity of watch-cases, which do not pay duty.

430. And at Birmingham the same?—I do not think that they make many watch-cases there.

431. And at Coventry?—At Coventry I suppose they do.

432. Mr. *Hankey.*] Is the necessary duty of an assayer, such as requires any considerable amount of chemical knowledge?—No, it requires practical skill rather than chemical knowledge. A man arrives at results without exactly knowing why.

433. By mechanical knowledge?—Yes.

434. Should you suppose that in any of the towns such as Newcastle, Exeter, York or Chester, there would probably be persons in the town qualified to assay gold and silver with accuracy?—I have no doubt that some of the chemists might be able to do it, but it is not very probable; it requires an apparatus, and it requires mechanical knowledge, and to be used to it, to arrive at an accurate result.

435. Would not a person qualified to act as an assayer be able to obtain very good wages?—I should think not; where there is no work to be done they could not pay him much.

436. It would probably result that in those towns which I have named the work would not be sufficient to enable them to pay a well qualified assayer?—Certainly it is not sufficient to pay a well qualified assayer.

437. Mr. *Spooner.*] The Committee have before them what purport to be extracts from a Minute sent to the Lords of the Treasury from the Goldsmiths' Company; your name does not appear in those extracts, but in the last it says that it was received by Mr. Garrard, the prime warden of the Goldsmiths' Company

Company in London; can you give the Committee the date of that?—It was, I think, in 1851.

438. Was that before you visited the provincial offices?—Yes.

439. Will you state to the Committee upon what information you arrived at the view of the case which you express in these words: "In most of these places" (that is, in York, Chester, Sheffield, Birmingham, Exeter, and Newcastle-upon-Tyne) "there are a few manufacturers who themselves compose the management of the company, and whose work forms the chief part of the work assayed and marked. The assayer is subject to their influence if not under their direct control, and in some cases which have been brought to the notice of the Goldsmiths' Company, is not capable of making an assay." Then lower down it is stated, "The fact is, that the persons at these places in whom the executive is reposed are in no way responsible. They are not responsible to a superior power or authority, and from their station are not responsible to public opinion." Upon whose information or upon what information did you come to that conclusion?—To which of the conclusions did the Honourable Member refer?

440. The one that I have just read to you. (*The Report was handed to the Witness*)?—This Report did not emanate from myself. That from which the Honourable Member read, was given in by the parties who sign it. That was a document given in to the Goldsmiths' Company by Messrs. Hayne and Cater, Henry Holland, George William Adams, Elizabeth Eaton, Charles Lias, Henry John Lias, and Robert Wallis.

441. This purports to be a "Copy of a Minute of the Wardens of the Goldsmiths' Company, submitted to the consideration of the Chancellor of the Exchequer;" and it was submitted on the 6th day of November 1849?—Yes; in consequence of the memorial from the workmen.

442. Were you aware of this Report: "Minute of the Wardens of the Goldsmiths' Company"?—I was not; I was not warden at that time.

443. At whose instigation did you first go down to examine those offices?—We went rather at our own instigation; it was a matter of such great notoriety that these halls in the country were so inefficient, that we, considering ourselves, though we are not perhaps absolutely so, as a sort of representatives of the trade, went down entirely, as the common saying is, on our own hook.

444. The Goldsmiths' Company, you mean?—Yes; we certainly went down with an officer of the Inland Revenue, but in our private capacities as wardens of the Goldsmiths' Company; not at all officially on the part of the Government; and we paid our own expenses.

445. Did you make any communication at all to any of the officers who were responsible for the assay offices, of your intended visit?—We did not.

446. Did you, before you went, inquire at all into the constitution of those offices, especially that of Birmingham; did you inquire, for instance, as to who formed the corporation of the assay office?—No.

447. You are not aware that it contained a very considerable number of guardians who had no interest whatever in it?—We were informed of that afterwards. I was not at the time; I think it is stated in the Report, that we were perfectly satisfied with Birmingham.

448. You were asked whether you knew the constitution of the corporation at the assay office, when you went, as you say you did, as the representatives of the trade, to inquire into what they were doing, without any communication with any of the heads of that corporation?—We had no communication, but we knew generally the state of it, not particularly.

449. Yet you went without communicating to them that you wished to see their office?—We went to the office, and they could have prevented us seeing it if they had pleased; we did not before-hand communicate with them, certainly.

450. Then they did not know who you were, or by what authority you came?—No.

451. Who showed you over the office?—The officials at the place.

452. You did not state to them the object of your coming?—No.

453. And no conversation of that kind took place when you were there?—No.

454. Mr. *Muntz*.] Did you tell them who you were?—No; Mr. Johnson was known at most places.

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455. Mr. Johnson of Hatton Garden?—Yes.

456. Mr. *Spooner*.] You went entirely on your own motion, without any application from anybody at all?—Yes, except from the Board of Inland Revenue; they were aware of it.

457. Will you state the nature of the communication from them to you?—We had had repeatedly communications with them, owing to the forged marks and abuses at country halls, and so forth, and they thought it very desirable that they should have some knowledge of those different country halls, and proposed to send Mr. Garnett, their Inspector-general, who was to see as to the duties of the Government, and at the same time to see whether the establishments were such as to be able to collect the duties of the Government; because, though all those establishments originally were corporations for a particular purpose, that is for the protection of the trade, the Government has thought fit to graft on them the collection of the revenue, though the revenue is very small; and therefore, in collecting the revenue it was necessary to know who those parties were that did collect the revenue.

458. It is in evidence that the gentleman who was examined on the last day the Committee met had had information, or at least hints given to him, that made him believe there were some irregularities in the Birmingham office; and you heard of that when you went down with him?—No.

459. No such hint was given to you on that subject?—No.

460. Did you subsequently to your visit, hear anything of that kind?—I do not recollect immediately.

461. Have you, in your practice at all, found that any of these goods, the inferiority of which has been complained of, have been marked at Birmingham?—I am not aware that there have been.

462. There is a general charge against all the offices in this report, that there is irregularity; had you any charge laid against Birmingham?—I think in the report that we made we speak highly of Birmingham and Sheffield; that we do not make any charge against Birmingham, quite the contrary; we say, that the assay office at Birmingham is very commodious, and the apparatus of a superior description.

463. Have you in any way whatever, against any office, any specific charge to make; you have not against Birmingham or Sheffield, but will you point out any office against which you have?—Against Chester and Exeter.

464. Mr. *Stanley*.] What is the specific charge against Chester?—We had spurious watch-cases from there.

465. You stated just now that there was a trial undertaken by the Government, and that upon inquiry, and upon reference to the Mint, those watch-cases were found to be spurious; was that so?—Yes.

466. Do you state that from your own knowledge?—Yes, so far as having seen the report; we first of all made our reports, and the trial was founded upon our report; but upon the trial it was suggested by somebody that they ought to be checked by the Mint, and the trial was postponed for that purpose. They were checked by the Mint, and they found that we were perfectly correct, but the trial never came on any more.

467. Mr. *Spooner*.] I see by your returns that the sums of money received by the Goldsmiths' Company for assaying and marking gold and silver wares for the last ten years, amount to 41,547 *l*.?—Yes.

468. I see that your expenditure for actual assaying and marking, amounts to 35,301 *l*. leaving a balance to the Goldsmiths' Company of 6,246 *l*.?—Yes.

469. Will you state what is done with that balance?—That balance forms a fund for carrying on prosecutions, and for paying annuitants and so forth; we do not appropriate it.

470. But the carrying on prosecutions is charged as 1,074 *l*., which sum is not included in the above-mentioned annual expenditure, still leaving a balance of 5,172 *l*., the net profit for the last 10 years?—Yes.

471. That is kept quite separate from the general funds of the company?—Yes.

472. Why, having such a large balance at your disposal, and kept for that purpose, did you not prosecute the Exeter case with respect to the spoons?—I cannot tell why, but probably our clerk can explain that; I suppose we could not get satisfactory evidence probably; we broke down in that other case at Bath, that was the Exeter hall-mark.

473. This

473. This balance is still in hand solely for the purposes for which the Goldsmiths' Company is formed, as protectors of the trade?—Yes.

474. Are there many annuities charged upon it?—I am really not exactly aware.

475. Can you tell the Committee whether there is any provision under the Acts of Parliament, or under your charter, that when you have a balance in hand more than sufficient for the purposes for which the office was formed, you are to reduce the charges to the trade?—I believe there is something of that sort.

476. Have you ever made that reduction?—No, I do not know that we have, not to any extent; we did last year. We reduced the marking of pendants to meet the trade; a small reduction.

477. Mr. *Stanley*.] After your inspection of those different halls, did you make any representation to any members of the offices as to what defects you found, or what faults you had to find?—No, I do not think we had any communication with them; I think we had some communication with Birmingham, but not officially. We wish it to be clearly understood that the Goldsmiths' Company do not wish to make themselves prosecutors in the matter, or to annihilate the country halls. If I had been informed that I should have been brought into this position, I think I should not have gone at all; I meant to give a sort of private information to the Government, but we had no personal interest in it.

478. But the memorial recommends the abolition of all the country halls as the only way of curing all those evils?—But that I do not; I think you will find it is said that Birmingham and Sheffield should be retained, and that all the others should be annihilated, and that Edinburgh should take Glasgow and look after Scotland.

479. Mr. *Spooner*.] You do not agree with that part of the minute of the Goldsmiths' Company of 1849 which recommends the abolition of all country halls?—My report, which has been printed, does give an answer to that; I do not. I recommend that Birmingham and Sheffield should be preserved.

480. Mr. *Wilkinson*.] Was it the result of your experience during that journey, that generally in proportion to the amount of business done at those offices was the efficiency?—Yes, certainly that was so.

481. Is it consistent with your knowledge that any large amount of plate does come from the country to be stamped at Goldsmiths' Hall?—Yes, of gold particularly.

482. Mr. *Ewart*.] You stated, did you not, that there was an inferior quality of gold and silver wares made in Scotland?—Yes, and there ought not to be; the assay is the same, but they are very spurious. Spoons and forks, and such like things, have been in circulation in England, which they say are manufactured in Scotland.

483. Are Edinburgh and Glasgow the only places of assay in Scotland?—Yes.

484. Mr. *Peacocke*.] Have you had any opportunity of testing the diet of your Goldsmiths' Company against the diet of any of those provincial halls?—We have not had an opportunity of testing the diet; we try our own diet, but then they do not keep the diet; they do not send it up to the Mint, excepting Sheffield and Birmingham. At Exeter, I think we say in the report that they never send it up; they keep it for four or five years, and then melt it.

485. Can you state whether the diet of Birmingham or Sheffield is equal to the diet of the Goldsmiths' Company?—The Sheffield diet is better.

486. *Chairman*.] When you say better than the Goldsmiths' Company, do you mean than the London diet, or better than is required by law?—Better than is required by law.

487. Mr. *Stanley*.] Do you know that the Birmingham and Sheffield offices are obliged by law to send it up every year, and the other offices only upon the requirement of the Mint?—Yes; I do not know from whom. I think from the Lords of the Treasury or the Lord Chancellor. It depends upon the charter.

488. Before whom is the diet of Goldsmiths' Hall assayed?—Before our selves. We have a diet committee every year to try it.

489. Then there is no inspection or control upon the part of the Govern-

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ment at the examination?—On the contrary, we have a control over the Government. We try them at the pix to see that they make the coin properly.

490. Would not the only proper way to assay your diet be to try it as the pix is?—We try it according to our charter.

491. Who is to say but yourselves whether it is efficient or not?—That is true; but I think we should have been found out before this time if we had done wrong.

492. Mr. *Ewart.*] Is there no other place in Scotland in which plate is manufactured than Edinburgh and Glasgow?—There is some manufactured at Stirling, I believe, and some at Perth.

493. Do you consider that the gold and silver wares of France are purer than those of England?—There are so many different standards in France; that which they generally manufacture is about the same as ours.

494. What is the system adopted in France to insure a greater purity in the gold and silver wares?—The system there is, we should say, not very perfect; but it works very well there; they make domiciliary visits, and they have officers there who go round to all the different manufacturers, and search into every hole and corner. There the officer goes to a man's manufactory to mark his goods, but here the manufacturers bring them to us. There it is a sort of excise.

495. Do you think that the best kind of gold and silver ware in France is superior in purity to the best kind of gold and silver ware in England?—I forget exactly the assays, but most of them in France are about the same. The 18 carat gold is just the same as ours.

496. Mr. *Peacocke.*] Can you state whether the Scotch gold and silver mark is less esteemed by the trade?—Certainly. I believe there is no mark considered so good as the Goldsmiths' mark in London, and that is the most current one throughout the world. Lately when they made this great alteration in allowing those lower standards, the great battle was that they wished to have the mark put upon those base standards.

497. But the Sheffield mark ought to be more highly esteemed, according to your own account?—Yes; because they make an error in the manner of mixing the silver, which makes it better than it need to be.

498. Mr. *Hankey.*] You stated that you thought it would be very desirable, in accordance with the wishes of the trade, that some means should be adopted to prevent plated goods being sold with marks so nearly like those hall marks that they might be mistaken?—Yes.

499. Do you know whether any precautions of that kind are taken in France or in any other country than England?—I believe in France it is quite illegal; they are obliged to put *plaqué* upon every plated article.

500. Do you think that if there was a very decided stamp mark upon plated goods, for instance the word "plated," it would be generally objected to by the trade?—I think, on the contrary, they would very much like that there should be some clear distinction between the spurious silver and the real silver.

501. Do you think that the Sheffield and Birmingham manufacturers would like to be obliged to submit to have all their plated goods marked "plated" on them?—I should think very likely they might. I think that the particular object is merely with regard to spoons and forks; the large articles never can deceive the public, but the others do very much.

Mr. *John Lowe*, called in; and Examined.

Mr. John Lowe.

502. Mr. *Stanley.*] WHAT is your office at Chester?—I am Prime Warden of the Goldsmiths' Company.

503. How long have you been so?—I have been 30 years belonging to the company.

504. Do you know when the assay office was first established at Chester?—I cannot give the exact date, but it was prior to the Conquest. It is one of the guilds mercatory.

505. Have you charters from a very early date?—No; but we have a book referring to charters.

506. What is the first date in that book?—1585 is the first date.

507. Have you the book with you?—Yes (*producing the same*).

508. 1573 refers to an earlier charter, does it not?—There is a former one, and that refers to the reign of Edward the First.

509. Were you brought up to the trade?—Yes.

510. What was your father?—He was in the trade, an assay master; but he was a goldsmith before he was assay master.

511. Are you now a silversmith at Chester?—Yes, I am.

512. Who is the assistant assay master?—Mr. Joseph Green is the assistant assay master.

513. Does he principally attend in consequence of the assay master himself not being in very good health?—He does.

514. And he always attends?—Always.

515. By whom was he recommended?—Mr. Johnson, of Hatton-garden, the assayer, I believe.

516. Can you prove what is the way of conducting the business at the office?—Yes.

517. Have you the books here to show?—Yes.

518. With regard to the apparatus, do you know whether it is in good order, or not?—In very good order; I do not think we could improve it. We have had new scales, and a new furnace on the best principles.

519. And your cupels are always correct?—Yes, and only used once, never a second time.

520. From whom do you procure them?—Mr. Green makes them. We get bone-ash from Johnson & Matthey, of Hatton-garden.

521. Do you attend the hall regularly?—Yes.

522. Is the hall open every day?—Yes.

523. It is stated in the report, is it not, that it is only open two days a week?—Yes.

524. What does the corporation consist of; how many members?—There are six resident members at the present time, and six non-resident members.

525. Are they all manufacturers?—Not all of them; there is only myself and another that manufacture at the present time.

526. The report states that there were only four?—Yes; but there are six now.

527. Do you act under a charter?—We act under the Act of William and Mary.

528. Have you power to increase your number of members?—We cannot increase the number, unless they serve an apprenticeship in the trade to a member of the company. We never admit any other individuals but those who serve seven years' apprenticeship to a brother of the trade, confined to Chester.

529. Mr. George Lowe has nothing to do with it now?—He has never had anything to do with it; he resides in Manchester. My father was George Lowe, and he has been deceased about 14 years.

530. Will you produce your books?—Yes (*producing the same*).

531. Have you a regular punch-book?—Yes.

532. Are all the entries made correctly in that punch-book?—They are.

533. Are your punch-plates here?—Yes. This is the punch-plate now in use, and the other is the old one (*handing the same to the Committee*).

534. Will you explain the object of the punch-plate?—The manufacturer sends in the work to the office. Upon first sending it, he sends a punch with the work that is sent, and he sends a shilling for entering it in the book, and stamping it upon the plate.

535. *Chairman.*] That is his own mark?—Yes.

536. Are three marks put upon a piece of plate; the maker's mark, the hall mark, and the Government mark?—The manufacturer's mark and the hall mark; that is, the Chester mark and a mark denoting the standard, and the variable letter of the year.

537. Mr. *Stanley.*] There are then four marks, are there not?—Yes.

538. Have you got your duty-book here?—Yes (*producing the same*).

539. Is everything entered in that book?—Yes.

540. The duty-book is duly audited, is it not?—Yes, by the stamp-office at Chester.

541. And the work in the latter corresponds with the rough book, does it?—Yes.

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542. Have you brought the cash-book?—Yes, this is it (*producing the same*).

543. Your own work is subjected to inspection at the office, is it not?—Yes.

544. Have you ever had any of your own work broken?—Frequently.

545. Have any entries been made of that?—Yes, they are in this book (*producing the same, and referring to the entries*).

546. Are there many entries of articles of plate and gold being broken there?—Yes.

547. It was stated in the report against you, was it not, that no work has ever been broken?—The report says "very seldom."

548. *Chairman.*] What date are you referring to?—The 12th of November 1852.

549. Mr. *Stanley.*] Had you any broken at an earlier date?—Yes, frequently.

550. That book is only from November 1852?—No.

551. Have you the earlier books?—Yes, but we did not bring them up.

552. In the earlier books are there entries of your plate having been broken?—Yes.

553. Will you have the goodness to have them sent up?—Yes.

554. From what places do you get the work sent to you?—Chiefly from Liverpool.

555. Is any sent to you from Manchester?—From one manufacturer.

556. Do you receive any from Coventry?—From one manufacturer; but those are watch cases from Coventry; not in gold.

557. Do you give every facility for parcels which are sent to you, being sent back without any delay?—We send for the parcels to the railway office in the morning at the time of the arrival of the train; and when they are assayed, they are taken back by our messenger, and without any cost. They are always returned the same day, unless there should be any doubt about the work.

558. Has any loss ever resulted to any of the parties?—Never.

559. About what time would it take to send from Liverpool to you?—About two hours in the delivery altogether.

560. Do you often have work sent to you in great haste?—Frequently; they send a special messenger over, and take it back, and he waits in Chester about three or four hours.

561. Is the work always returned the same day?—Yes; unless there should be a doubt.

562. Were you present at the trial in 1846?—I was.

563. Can you give the Committee any account of that trial?—I do not think that I could give any proper account of that trial.

564. Did you ever sanction or know of anything improper in the conduct of the office?—Never.

565. Could any such occur without your knowledge?—I do not think it could.

566. Has your work increased much of late?—It has of late; in the last four or five years it has nearly trebled itself.

567. Are articles of plate frequently broken?—Yes.

568. As the book will show?—Yes.

569. Will you account for the increase in the work?—It has come mostly from Liverpool; it has come from no other quarter except one manufacturer from Coventry.

570. With regard to the duty and the tickets, are they always declared at the time?—Yes; this is the ticket-book (*producing the same*), that is the counterpart of every lot of work.

571. With regard to the diet, is it regularly assayed?—It is regularly assayed half-yearly.

572. *Chairman.*] Before whom is it assayed?—Before the assistant assayer, the assay master, and one of the wardens; they always assay it.

573. Mr. *Stanley.*] Is there any entry made in the book of the assay?—Yes.

574. What has been the effect of that assay?—It has always been up to the standard.

575. You stated, did you not, that it was up to the standard except in one instance?—Yes, and in that case the diet got mixed; on all other occasions it has been perfectly correct.

576. How are the diets kept?—In a tin box; the gold diet is in one box, and

and the silver diet in another tin box, and they are both in an oak box with three locks and three keys.

577. So that no access can be had without three persons being all present?—No.

578. The assistant assayer has no means of getting to the diet?—He cannot unless the warden and the assay master are present.

579. Do you consider the assistant assay master a competent person?—Yes, I think he is very competent.

580. Mr. *Ewart.*] From what places do you receive gold and silver wares to be assayed?—There is only one person in Chester, except myself, who manufactures.

581. From what other places besides Chester?—There is one manufacturer in Manchester; Liverpool is the principal place where the work comes from, but they are nearly all watch-cases.

582. Are they watches that you receive from Coventry?—Watch-cases.

583. To be exported from Liverpool?—I do not know where they are to go to.

584. Mr. *Stanley.*] Were you present when Mr. Garrard and Mr. Garnett came down to Chester?—No, I was in London at that time.

585. Did you get any report?—No; I never heard only that they had been there.

586. Were they in the office?—I do not know anything of that; I heard that they were there.

587. *Chairman.*] But it was perfectly known who they were, was it not?—Yes.

588. There appears to have been a great increase in the number of articles broken in the year 1855; can you account for that?—I cannot say indeed.

589. That was the same assay master as the present, was it not?—Yes.

590. Mr. *Stanley.*] How long have you had the present assay master?—For 14 years.

591. *Chairman.*] It was about the beginning of the year 1855, was it not, that your attention was first called to the intention of the Government to inquire into these matters; about the beginning of last year?—We knew nothing about it till June 1855; not till we accidentally saw it in the papers, nor had we the least intimation of it.

592. Have you had new scales and new apparatus?—Yes, but that was prior to that date. We have had the new scales about three or four years.

593. It was stated in the report that the members of the company were four in number; now you say they are composed of 12?—Yes, they are composed of six resident and six non-resident members.

594. Are all the six residents, either dealers in, or manufacturers of plate?—There is only myself, and one of the name of Woolley, that manufacture anything now; the others have been dealers in plate, but they have not been for some time.

595. The remaining four members in the town, are not connected with the business?—No, not as manufacturers in or dealers in plate.

596. Mr. *Stanley.*] But according to the charter, they must have served an apprenticeship for seven years to a member of the company in Chester?—Yes.

597. How do you account for the great increase in the number of members since the time that those gentlemen visited the office?—There were many apprentices, and they have come out of their time and have been admitted.

598. From the simple fact of a person having served an apprenticeship to a goldsmith or silversmith in Chester for seven years, whatever becomes of him afterwards, he is a member of your company, is he not?—He is a member for life, but he must have served with a member of the company.

599. Mr. *Peacocke.*] Did you say for seven years?—Yes.

600. *Chairman.*] When the assays are made by the assay master, are the wardens always present?—One warden is always present.

601. Has that rule always prevailed?—Yes; that rule has always prevailed, since I have had any knowledge of the office.

602. You believe that an assay is never made by the assay master or his assistant, without the presence of the warden?—I never knew of any such assay.

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603. And the assay master has not access to the punches or to the diet by his own key, unless in the presence of the warden?—He cannot without the presence of the warden.

604. How has it been your practice to try the diet; once in six months?—Yes; for 12 years or more.

605. After it is tried you melt it, and dispose of it, do you not?—Yes, we dispose of it; it has never been sent for, in my recollection.

606. When those gentlemen visited your hall in 1851, Mr. Johnson was personally known, was he not, to your assistant assayer?—He was to Mr. Green, senior, who is deceased, but I do not think he knew Mr. Joseph Green.

607. You stated, did you not, that your assistant assayer had been recommended by Mr. Johnson?—Yes; the father was.

608. There was no attempt at secrecy or anything of that sort with regard to Messrs. Garrard & Johnson's visit, was there?—No.

609. The company knew perfectly well what they came about, and there was no attempt made on the part of the visitors to conceal their object?—No.

610. When you returned from London you heard that they had been there?—Yes.

611. You knew that an Inspector-general and two gentlemen from Goldsmiths' Hall had been down there?—Yes.

612. Mr. *Hankey.*] In looking over this book, the assay check-book, it appears that the great bulk of the work done there is in watch-cases?—It is altogether nearly so.

613. The work done at Chester is almost entirely confined to watch-cases?—Yes; nearly altogether to watch-cases only.

614. There is no other gold manufactured at Chester, except in connexion with watch-cases?—Not of any magnitude.

615. And very little silver is manufactured there?—Very little silver.

616. You are aware that last year or the year before, an alteration was made in the standard of gold watch-cases?—Yes.

617. Since that Act was passed, has any material alteration taken place by the increase of the manufacture of gold watches?—There has been a small increase, but not so much as was expected.

618. Was not that alteration in the Act applied for by the manufacturers at Chester or the neighbourhood, Liverpool, for instance, in consequence of a statement having been made to the Government that they were losing their trade, as being unable to compete with the foreign manufacturers at the then existing standard?—Yes, that was the fact, so far as relates to Liverpool.

619. You are aware of that, are you?—Yes, I was told so by the manufacturers.

620. Has the result shown that the alteration in the standard has produced any beneficial effect?—It has produced a beneficial effect, but not to so great an extent as they anticipated.

621. Not to any material extent?—Not to any material extent.

622. The trade has not materially increased in consequence of that alteration?—No; they seem to prefer the 18-carat standard still to the new standards; that seems to have preference.

623. Mr. *Spooner.*] Had there been any decrease for some few years before that alteration in the standard?—No; we were gradually increasing before the alteration.

624. Mr. *Hankey.*] Do you stamp or assay gold for any other towns than Liverpool and the immediate neighbourhood?—We only stamp for Liverpool, Manchester, Coventry, and Chester.

625. Mr. *Spooner.*] Was Coventry in your original district?—Yes, before the Birmingham Act was passed, which included Coventry.

626. Mr. *Hankey.*] Does the great bulk of the work in watch-cases, which is done now at Coventry, come to Chester to be assayed?—No, from only one manufacturer, and those are of silver only.

627. The rest will be assayed at Birmingham, will they not?—I do not know.

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628. Mr. *Spooner.*] Do no gold watches come from Coventry?—Not a single gold case; only silver ones, and those only from one manufacturer.

629. How long has that one manufacturer been in the habit of sending to Chester?—About 12 months.

630. Had he long been settled in Coventry?—I do not know; I never heard of him till he sent to Chester.

631. *Chairman.*] Did he state any reason for sending to Chester?—No.

632. Are the goods returned to him from Chester to Coventry, or are they sent to Liverpool?—They are sent back to Coventry direct.

633. Mr. *Spooner.*] Do you know any reason why that one manufacturer should send to Chester?—I cannot give any reason for it.

634. *Chairman.*] Had you any communication with him before he sent?—No, I did not know that there was such a party.

635. Mr. *Peacocke.*] Have you every reason to believe that your diet is not inferior to that of Birmingham?—I am quite satisfied that it is not inferior to any of them.

Mr. *Joseph Green*, called in; and Examined.

Mr. *J. Green.*

636. Mr. *Stanley.*] WHAT are you?—An Assayer.

637. Are you an assayer, or an assistant assayer?—I am an assistant assayer.

638. Did you succeed your father?—Yes, I did.

639. Your father was well practised as an assayer, was he not?—Yes, he was.

640. Where?—He had followed it all his life; metallurgical chemistry.

641. And he was recommended by Mr. Johnson, of Hatton-garden?—Yes.

642. Can you prove what state your apparatus is in?—Yes, it is in a very efficient state.

643. Is it as efficient as an apparatus could be?—Yes; I do not think that any improvement could be made.

644. With regard to the cupels, do you make them in the most efficient way?—Yes, I do.

645. What are you by trade?—I am professionally an assayer; that is, an assayer of minerals and bullion.

646. You never use your cupels twice, do you?—No.

647. For what reason is that?—A cupel will only absorb its own weight of lead, and I cannot see how a cupel can be used twice (*producing some cupels*).

648. The assay is made in those cupels, is it not?—Yes, they are made of bone ash.

649. *Chairman.*] There are three that have been used and three that have not been used, are there not?—Yes.

650. Are you daily at the office?—Yes.

651. Can you verify the books?—The weigh-book I can, and also the assay-book; our clerk keeps the books.

652. Will you point out where the half-yearly assay is kept?—This is it (*pointing to the same*).

653. What is that paper stuck in for?—It is to explain an error that I think Mr. Lowe mentioned; he mentioned that with one exception the diet has always been correct; the diet is not assayed at stated times; perhaps it may be a month beyond the half-year.

654. The Committee have been informed that the diet is tried every six months in the presence of the wardens; is that so?—It is assayed every six months or eight months.

655. It is assayed twice a year, is it not?—Yes, twice a year.

656. In the presence of the wardens?—I do not know that it is always in the presence of the wardens.

657. In whose presence has that assay taken place?—I have assayed it myself, no one being present, but that does not occur often.

658. Have you assayed the diet yourself, no one being present?—Yes.

659. Do you ever assay other articles when no one is present?—Yes.

660. Do you frequently assay goods without any one being present?—Yes.

661. Do you mark them?—No, we have a drawer whose duty it is to mark them.

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662. Who is the drawer?—His name is Garner, and he is the junior warden of the company.

663. He is a drawer also, is he not?—Yes.

664. When the goods are marked, who is present, Mr. Garner and yourself?—Yes, and the assay master.

665. That is your father, is it not?—No; Mr. Thomas Lowe, he is the assay master; I am the assistant.

666. When the goods are marked, the assay master and the drawer are present, are they not?—Yes, and myself as well.

667. Are any other wardens present besides the drawer?—Not always, but occasionally there; Mr. Lowe is the prime warden.

668. Is he always present when things are marked?—No, he is not; only occasionally.

669. With regard to the diet, you sometimes have tried it yourself, have you not, without anyone being present?—Yes.

670. Mr. *Hankey.*] Does it not frequently occur that the whole assays are made by yourself alone?—Yes.

671. Is the stamping conducted in your presence alone?—Occasionally it is, but not frequently.

672. Might not such a thing occur as the whole process being done in your presence alone?—Yes, it might; but I do not recollect that that ever has occurred.

673. You would not consider it any dereliction of duty if such did take place, would you?—Not on the part of the company.

674. But would it be a dereliction of duty on your part as an officer of the company?—No.

675. *Chairman.*] You assay goods by yourself, do you not?—Yes.

676. Without the presence of the assay master?—Yes.

677. And when the goods come to be marked they are marked upon your statement of the quality of the goods, are they not?—Yes.

678. Are they marked without any one being present when they are assayed to test their accuracy?—The assay master is there.

679. When you assay goods?—No.

680. But when the goods are marked they are marked upon your statement of the quality and from the assay which you have made alone, are they not?—Yes, certainly.

681. Mr. *Hankey.*] Then if you made any accidental errors in the assay there would be no means by which that would be discovered?—I do not know that; I do not think that I could make a mistake unless it was intentional, being, as I am, so accustomed to it.

682. *Chairman.*] When the drawer and the assay master come to mark the goods they simply do so upon the statement which you make to them with regard to the quality and the assay?—Yes.

683. Are you always present when the goods are marked?—Yes.

684. Mr. *Stanley.*] You stated, did you not, that you could not recollect any occasion when you marked them alone?—No, I cannot.

685. Your scales are kept under glass, are they not?—Yes, they are.

686. Mr. *Hankey.*] Where did you learn the art of assaying?—From my father.

687. Have you any employment beyond that in connexion with the assay office at Chester?—No; I have the assaying of minerals, that is my own private assaying.

688. Mr. *Stanley.*] What is the amount of your salary which you receive from the company?—£. 130.

689. Have you a large business as a private assayer?—No.

690. Mr. *Hankey.*] Have you to find anything out of that salary, or is everything found for you in the way of implements and apparatus?—The company find all the requisites for assaying.

691. You are put to no expense, and you get a clear salary of 130 *l.* a year, do you not?—Yes.

692. Mr. *Stanley.*] Do you consider that you have been always accurate in your assay?—Yes, I do.

693. Have

693. Have you any access to the diet?—None whatever.

694. How is it kept?—It is kept in a box which has three locks; each of the wardens has a key, and also the assay master, Mr. Thomas Lowe.

695. Mr. *Ewart.*] On what ground do you think it is nearly impossible for you to make a mistake in your assay?—From being so accustomed to it; perhaps I was partly in error in making such a statement, for every one is liable to error; but still I think if ordinary care is taken, it would be very difficult, unless it was done intentionally.

696. Do you consider that the business of assaying is such, that it would be difficult to make a mistake in it?—Not if common care is practised.

697. Mr. *Stanley.*] You can distinctly state that since you were assisting your father, and down to this time, the diet has always been kept under those three keys?—Yes, invariably.

698. Mr. *Peacocke.*] By whom is the diet assayed?—By myself.

699. Nobody else?—No.

700. Mr. *Hankey.*] You stated, did you not, that the assays are frequently made in your presence alone?—Yes.

701. And you also stated that the stamping is done in your presence alone sometimes?—No; I have nothing to do with that. I think I stated that the drawer stamps; the junior warden stamps.

702. Then that the diet for the half year or for the seven or eight months since the last examination has taken place may be assayed by yourself alone?—Yes, the assaying of the diet.

703. So that if there should be any accidental error which you may have made, it may be made equally in the diet as well as in the original assay?—Yes; but I am always more particular, at least not more particular, but I always make two assays of the diet.

704. Mr. *Brand.*] Is the stamping done by the drawer under your authority?—No.

705. Under whose authority is it done?—By the assay master, Mr. Thomas Lowe.

706. Do you state to the assay master that certain articles have been properly assayed, and should be stamped?—Yes.

707. It is, in fact, under your authority?—Yes.

708. Mr. *Peacocke.*] Then I understand you to say that it is the habitual practice for you to assay the original metal, that it is on your authority that it is stamped as genuine, and that the diet is assayed by you alone?—Yes.

709. Mr. *Ewart.*] Do you break the cupels after each assay?—Not always; occasionally I may.

710. May not that be a source of error in assaying?—I mean after an assay is made perhaps I may break the cupel.

711. It is not your practice to do so in all cases?—No.

712. The stamping is done under your authority, but you are not the person who sees that the stamp is properly impressed?—No, that is the assay master's duty; I report merely that the work is correct.

713. Mr. *Stanley.*] Do you make that report in writing?—No.

714. Mr. *Hankey.*] With regard to the examination of the diet, you stated that you frequently made two assays?—Yes.

715. If the second assay does not completely agree with the first, what do you do?—I should make a third.

716. Do you generally find that they agree?—Yes.

717. So accurately that you do not make a third?—Yes, we very rarely indeed make a third.

718. Then you seldom make three assays?—Very rarely.

719. Of the diet or of anything else?—No.

720. Mr. *Peacocke.*] Have you ever found upon a second assay of the diet that the first has been wrong?—No, I never have.

721. Invariably, you have always found that the first assay has been right?—Yes.

722. *Chairman.*] Have you never found any difference between the two?—No.

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723. Mr. *Spooner.*] You have never had any occasion to make a third assay of the diet?—No.

724. Mr. *Wikinson.*] Do you ever make two assays of goods?—Yes; when the work is in dispute, and when it is below the standard, I make a second assay.

725. When the parties are not satisfied with your report of the first?—No; if according to the first assay the work is not standard, then I make a second and a third; if the second corresponds with the first I do not do so.

726. Mr. *Stanley.*] Are you alone when you do this, or are other persons present?—I am alone. Of course the company, or any one connected with the office, is at liberty to come and see how I conduct my assays, but they rarely do come in.

727. Were you present when the gentlemen came down from London to examine into the office at Chester?—Yes, I was.

728. Did you go over the office with them?—Yes.

729. Did you show them the apparatus?—My father was there in the morning, but in the afternoon he went home, and I showed them the system, or at least the process which we followed in assaying.

730. You did not assay anything before them?—No.

731. Did they make any remarks to you?—They appeared satisfied with our process.

732. Did you show them the books?—Yes, the wardens did that; at least the junior warden and the assay master did so.

733. Mr. *Wilkinson.*] At the time that the inspection took place, was the apparatus in as efficient a state as it now is?—I do not think it was; in fact, I am sure that it was not.

734. Mr. *Ewart.*] Is it in a state of very superior efficiency now?—Yes.

735. It has been very much improved?—Yes.

736. Mr. *Brand.*] Had you ever represented to the company the deficiency of the apparatus for doing the work?—No, I was not appointed then assayer to the company.

737. Mr. *Ewart.*] In consequence of what circumstance has this great improvement been made?—I suggested alterations to the company.

738. Was that in consequence of the inspection that took place?—

739. Mr. *Stanley.*] Have you any knowledge of the alleged want of weight which there was in a certain number of gold watch-cases some years ago?—No, I was not then connected with the office, neither was my father.

740. *Chairman.*] When did the great improvement in the apparatus to which you refer take place?—About two years or two years and a half ago.

741. Long before you heard of anything being likely to be done with regard to the office?—Yes.

742. Mr. *Wilkinson.*] But subsequently to the inspection which was made?—Yes, subsequently to that.

Mr. *John Lowe*, again called in; and further Examined.

Mr. *John Lowe.*

743. Mr. *Stanley.*] YOU have heard the evidence that Mr. Green has given with regard to no persons being present during the time that he takes an assay of the articles, and likewise during the time that he takes an assay of the diet half-yearly; your statement was that one of the wardens was always present during the assay of the articles, and the half-yearly assay of the diet also?—Yes, that is the case.

744. You still state that upon all occasions you have been present?—I have not been always present myself, but the junior warden has always been present.

745. *Chairman.*] Do you mean when the assay is actually taken, or when the goods are marked?—The junior warden is always present; he has to make the scrapings, and he hands the scrapings to Mr. Green or to my brother to weigh them.

746. Do you mean to state that the junior warden continues there during the whole time that the assay is made, or that he is there to make the scrapings, and then that he is there to mark the articles?—He is sometimes there altogether,

gether, but he is not always there; I cannot say that he is there from the commencement to the end of it. Mr. *J. Lowe.*

747. Now you speak of the junior warden, who is also the drawer, but I understood you, when you were examined before, to say that you as prime warden were always present when the assays were made?—No, I did not say so. 6 March 1856.

Mr. *Samuel Johnson Roberts*, called in; and Examined.

748. Mr. *Stanley.*] YOU are Solicitor to the Goldsmiths' Company at Chester, are you not?—Yes. Mr. *S. J. Roberts.*

749. You of course are conversant with the trial which took place some years ago with regard to a charge made by the Commissioners of Stamps and Taxes, against the assay office at Chester, as to certain gold watch-cases being under the proper standard?—I was employed professionally by the company to prepare their defence, and did so.

750. Will you give the Committee a short statement of the result of that trial; by whom was it instituted?—By the Commissioners of Stamps and Taxes, for penalties; the charge being that they had stamped certain gold watch-cases under the proper standard, 18 carats, which was then the legal standard for gold cases. That was in 1846. After the present Mr. Baron Martin had made his address for the company, the Lord Chief Baron interposed, and he said that he found there was very great difficulty in arriving at a proper conclusion with reference to those watch-cases, and then he suggested that it would have been well if Mr. Fuller, the only person who made the assay on the part of the prosecution, had been assisted by some other person in arriving at the conclusion. Mr. Fuller was the assayer of the Goldsmiths' Company, and he having stated in his evidence that he was the only person who had made the assay upon which the prosecution was founded, a person of the name of Christopher Jones, of Liverpool, who had sold the watch-cases to Messrs. Roskell, stated that he believed at the time he made them that they were of the full standard. That being so, the Lord Chief Baron said that it was oath against oath. One witness for the Crown stated that he believed they were of the full standard, and another that they were below, and he suggested that it would be a proper case for an ulterior practical inquiry to be made, to see what was the real state of those watch-cases.

751. Did he suggest any particular party?—Yes, that it should be left to the Board of Trade, upon which I, instructing Mr. Martin, offered to agree, as we had always offered to the solicitor of stamps and taxes over and over again, and I had done it personally, that that course should be taken, and in the end the record was withdrawn upon the understanding, that a further investigation should take place, and that we should afford them every facility in examining all the books and documents which were in our possession for the purpose. Prior to that trial coming on the same offer had been made by myself personally to Mr. Timm; and prior to the trial they sent an officer down, who examined all the books; I was asked whether I had any objection on the part of the company to that being done, and I said that I had none whatever. Mr. Timm told me over and over again that there was no possible imputation upon the family of Mr. Lowe, who were more immediately connected with the company, but that it was suspected that there was something wrong in some of the underlings. We said that we did not know it, and should deprecate it if we knew it or suspected it. I have here a copy of Mr. Gurney's short-hand notes of the trial. After that discussion had taken place between the counsel, the Lord Chief Baron said, addressing himself to Mr. Martin, "Are you willing that the jury should be discharged, and another jury be assembled to try this information, in the result of the inquiry being against you?" Mr. *Martin.* Certainly, my Lord. Mr. *Attorney-General.* That I cannot object to in the slightest degree. Mr. *Martin.* I could not myself object to that. Mr. *Attorney-General.* The only remaining thing to be decided is, in what way the inquiry is to take place. I do not know whether my learned friend means that this matter is to go before the Board of Trade, or whether it shall be referred to some assayer, to be chosen between the parties, to ascertain from these specimens, or taking drawings from the watch-cases, what is the real state of things. Mr. *Martin.* What suggested itself to my mind was this, I understand that this prosecution was instigated by the Board

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of Trade, at the suggestion of some people at Liverpool. I should propose that after what has taken place, the Board of Trade should take the matter into their own hands, and should direct what inquiries they think proper for the purpose of examining into the case. *Lord Chief Baron.* Are you content, Mr. Attorney-General, to discharge the jury? The proper course is for you to withdraw the record, the other party consenting, or rather not objecting. Mr. *Attorney-General.* I cannot agree that the Board of Trade are to pursue any particular course of inquiry, or that they are to have the diet to be inquired into. I should have a word or two to say about the diet to the jury. Mr. *Martin.* My learned friend will leave it to the Board of Trade. *Lord Chief Baron.* You propose, Mr. Attorney-General, to withdraw the record. Mr. *Attorney-General.* I propose to withdraw the record upon the suggestion which has been made, and to agree that the Board of Trade shall either inquire into the matter themselves, or appoint any person they may think proper for the purpose of doing so." The Lord Chief Baron then, addressing himself to the jury, says, "But in the absence of any means of getting at the truth before you, it does appear to me that, on the part of the Crown, this is the mode of obtaining justice. On the part of the defendants, it appears that they have given the best proof they can of their desire to do nothing but what is right. As I interposed, I thought it right to make these remarks; but the record is now withdrawn by the Attorney-general, and the subject will either be one for investigation another day, or it will be disposed of as shall appear best in the discretion and wisdom of those who have the conduct of these matters." Upon that I immediately told Mr. Timm, next to whom I sat, that we should at once *bonâ fide* carry out this arrangement; but from that time to this neither I nor the company have ever heard a single word of the matter.

752. Mr. *Hankey.*] When was that?—That was 10 years ago last month.

753. *Chairman.*] Did you ever hear that any investigation took place by the Mint?—Not since; we have never heard; and I never, till yesterday, opened the copy of this trial; not for 10 years.

754. Mr. *Stanley.*] You were examined to this point in consequence of what you heard stated by Mr. Garrard, that the gold watches were sent to the Mint, and were found to be defective?—I never heard that they went to the Mint; I knew nothing of any of them beyond what was proved at the time of the trial, that they had been assayed by Mr. Fuller at the Goldsmiths' Hall.

755. *Chairman.*] You heard nothing about the Mint at the trial?—No.

Mr. *John Lowe,* again called in; and further Examined.

Mr John Lowe.

756. Mr. *Hankey.*] DO you receive any salary from the company?—I have 5*l.* a year.

757. Have you no other emoluments?—Nothing else; only the trouble.

758. *Chairman.*] Are you the permanent prime warden?—I have been since my brother was appointed assay master; there is no other individual to take the situation.

759. You have been permanent prime warden since your brother was appointed assay master?—Yes; but I am annually elected, and sworn in.

760. Mr. *Hankey.*] There is a salary attached to the assay master's office, is there not?—Yes; to the assay master.

761. What salary has he?—£.300 a year. He is my brother.

762. What are his duties?—The duties of an assay master.

763. Is it a part of his duty to be always in attendance?—Yes; but he has not had good health lately, and cannot always attend. He has attended as much as he possibly could.

764. But he does not habitually attend as assay master, does he?—Yes, he does; but only on occasions when his health is not good he cannot attend.

765. Are you aware that practically the work of the assay office is performed by the assistant assay master?—Yes; he does the principal part of the work.

766. Mr. *Stanley.*] Your brother left the trade after he was appointed assayer, did he not?—Yes; he left business. He was in partnership with me and my father; when my father was appointed assay master he had to give up his trade, and then my brother and I succeeded to it, and then my brother went out of it and left it to me.

767. Mr.

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767. Mr. *Hankey.*] Has your brother any advantages in the way of perquisites from the diet?—The assay masters have always had the diet.

768. What does that ordinarily amount to in the year?—That would come to about 20*l.* a year.

769. Mr. *Peacocke.*] Have you any little dinners in your company?—We have had one or two.

770. Is the expense of that paid for out of the funds of the company?—Yes.

771. Mr. *Wilkinson.*] Is the salary of the assistant assay master paid by the assay master?—It is paid by the company.

772. Mr. *Hankey.*] How is the income from which those payments are made derived?—From the income of the office.

773. Is it entirely derived from assaying?—Yes, there is a charge made.

774. Is the income of the office sufficient to pay all its present expenditure?—Yes, and more too.

775. Mr. *Ewart.*] What do you do with any surplus?—We have purchased the premises in which we carry on the assay office.

776. Mr. *Hankey.*] Have you done that lately?—Yes; about two years ago.

777. About what surplus have you?—I do not know; that building cost us 400*l.* without the writings.

778. What is the ordinary average income of the office?—I suppose about 800*l.* a year gross.

779. Mr. *Spooner.*] What are the expenses?—I can hardly say.

780. Mr. *Hankey.*] Your brother has 300 *l.* a year, and the assistant 130 *l.*?—Yes; I think the expenses would be about 600 *l.* a year.

781. Mr. *Brand.*] Could you furnish a return of that?—Yes; I could tell the whole, if I were at home.

Mr. *Samuel Johnson Roberts*, again called in; and further Examined.

Mr. *S. J. Roberts.*

782. *Chairman.*] HAVE you anything further to state to the Committee?—Yes; this is the quarterly account of the duty (*handing in the same*).

783. Who makes these entries?—They are made by the clerk at the assay office, and afterwards audited by the principal clerk at the Stamp-office in Chester.

784. From what original documents are they made?—From the manufacturers' tickets and the general ledger; the latter contains an entry of every species of work that passes through the office. There is the general ledger (*pointing to the same*); they select that part which is liable to duty, the rest being free from duty, though liable to assay charges.

785. The only check which the officer has who makes up this book is from your ticket-book?—Exactly so; and from the manufacturers' tickets.

786. There is no security that everything that is assayed and marked shall be entered in the ticket-book?—No, only this, that by the general diary or ledger of everything coming into the office, when the officer of the Stamp-office checks that book, he can also, if he thinks fit, refer to the general diary, and see all the work that comes into the office, watch-cases and other work, and by comparing that book and the ticket-book he can see whether anything is omitted.

787. In point of fact, if all the books are right, there is a possibility that this book which I hold in my hand may be right?—Yes; in that case it must be right.

788. There is no security for the correctness of the original entries in the book?—None at all, except that of the officers of the company. The Committee will perceive that that is all that the office can possibly do. We think, looking at what did occur many years ago at Chester, that it is a matter requiring some alteration, and, as we think, on public grounds, and should be glad it were done.

Martis, 11° *die Martii*, 1856.

MEMBERS PRESENT.

Mr. Wilson.	Mr. Spooner.
Mr. Ewart.	Mr. Dunlop.
Mr. Stanley.	Mr. Muntz.
Mr. Liddell.	Mr. Wilkinson.
Mr. Masterman.	Mr. Brand.
Mr. Bentinck.	Mr. Peacocke.
Mr. Hankey.	Mr. Hamilton.

JAMES WILSON, Esq., IN THE CHAIR.

Mr. *C. J. Reid*, called in; and Examined.

Mr. *C. J. Reid.*

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789. Mr. *Liddell.*] YOU are a Manufacturer and Dealer in Silver Plate at Newcastle, and a member of the Goldsmiths' Company there, are you not?—Yes.

790. How did you obtain your freedom of that company?—By servitude.

791. Have you been long in the trade?—Twenty-five years, including my apprenticeship.

792. Will you state the amount of silver plate that you manufacture?—We manufacture about one-third, or rather more, of what is stamped at Newcastle; about 3,400 ounces last year.

793. Of how many members does the Goldsmiths' Company at Newcastle consist?—It consists of 16 or 17, and it did also at the time that the inspectors visited Newcastle.

794. At the time that the inspectors visited Newcastle there, was that number in the company?—Yes.

795. How do they obtain their freedom?—Either by patrimony or servitude.

796. Was your company established at the time or prior to the Act which established the assay office in Newcastle?—Prior to the Act.

797. Can you give the date?—It was incorporated by an ordinary, dated September 1st 1536.

798. What officers have you in the assay office?—Two wardens and an assayer and a stamper. The assayer also acts as scraper or drawer.

799. How are those wardens elected?—They are elected by the company.

800. Annually?—Yes.

801. How is the assayer elected?—He is elected also by the company, and sworn before the mayor afterwards.

802. With regard to the stamper, is he also elected by the company?—Yes.

803. Will you just state what the duty of the wardens is?—The duty of the wardens is to attend at the office and see the plate weighed, and to overlook the assayer, to receive the diet, and to take charge of two of the keys, and the charge of the keys of the stamp-punches also.

804. Are the wardens, or any of them, ever present during the process of the assay?—They are constantly present. I do not mean to say that they are there the whole time; but the practice is for one of them to attend early in the day, and the other afterwards.

805. They are liable to come in, are they not, at any hour?—Yes; there is no fixed time.

806. What check have the wardens upon the assayer that he does his duty?—The principal check is his oath that he takes on entering office, and also the constant surveillance; an irregular one rather, but a constant one.

807. No notice is given to him of the visit of the wardens, and they overlook the work as it goes on?—Yes.

808. Will

808. Will you describe the nature of your apparatus and materials; are they of a description suited for the purpose?—Yes, perfectly. We have, in the first place, two sets of scales which are constantly kept in accurate order; we send them to De Graves in London: as soon as one set appears defective in the least we replace it by another one, which we have in reserve. I have the accounts of those different things for several years past from De Graves and others for adjusting the scales, and furnishing the various materials necessary for assaying.

809. They are subjected to examination?—Yes; whenever there is a quarterly meeting they are generally examined, and the assayer is always ready to replace them when required, without any examination.

810. Mr. Garnett stated in his evidence, that although there are 15 or 16 members, the management is only in the hands of two or three; is that perfectly correct?—Not at all; the management is in the hands of the whole company, and they all take an active part in it. In fact they all vote for the wardens, and the meetings are well attended, both the quarterly meetings and the annual meetings.

811. Is the assay master subject to the influence of any one in particular, or any one portion of the company more than another?—Not at all.

812. He is responsible to all?—Yes; they all have a voice in his election.

813. Mr. Garnett appeared a little uncertain as to the identity of the two persons who were present during his visit to the assay office; was he correct in supposing the assayer to be a working engineer?—No; he mistook the assayer for the stamper.

814. Will you state to the Committee what the private condition and circumstances of the assayer are?—The assayer was a retired silversmith; he retired upon taking the office of assayer, and he had also property, which enabled him to live without being dependent either upon assaying or any other business. I have a paper to that effect from a number of inhabitants who knew him well at that time.

815. What was the assay master's name?—Somerville; he was the assay master at the time of the inspection.

816. He had lately filled the vacant place, had he not?—No; he had been the assay master, nearly 20 years. Mr. Somerville died two years ago, and he was succeeded by the present one; I am speaking generally, of the time that this report was made.

817. What is the stamper's name?—Robson.

818. Will you state what he is by trade?—He had served his time as a silversmith, and worked for 10 years afterwards; he then went to be a working engineer.

819. Does he practise that business at present?—Yes.

820. Then you can state generally, that the assayer was not in that inferior rank of life which the report would lead the Committee to suppose?—Yes; he was not so at all.

821. What security do you take for the character and capabilities of the assay master at his election?—In the first place he is known to us, as being one of the company; and secondly, we take 100 *l.* security of him for the duty that he collects, or may have in his hand at a time.

822. He is also sworn before the mayor, is he not?—Yes.

823. What is the nature of the oath that he takes; is it described in the Act?—Yes; it is.

824. Will you state how often the assay office is open in the course of every week?—Twice a week; but it can be open any day that there is a request made to that effect.

825. What are the hours of attendance?—From nine till one, or longer if necessary.

826. Have you ever known an instance of the assay office being open, and no work being presented to be done?—I never knew it of my own knowledge, and I never heard of it.

827. Mr. Garnett stated that the keys of the diet box and stamps were under the sole charge of the assay master during the day; is that correct?—It is not correct.

828. Will you state exactly what is done with the keys?—The rule has been for the keys never to go down till the stamper was ready to stamp the plate which had been assayed; that was always done between 12 and 1; if the

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warden had not already gone down with the keys, he came for them, and he stamped the plate in his dinner hour; that was his business, and the keys were always returned either to the warden there or to the place of residence before one o'clock. Here is an affidavit from the stamper (*producing the same*) who has been a stamper for 19 years, stating that he never once knew of them being longer than three quarters of an hour at the office, except when plate was to be broken down.

829. How are the punches kept?—They are kept in an oaken chest, with three locks, or they were so at the time when this investigation was made; at present they are kept in an iron chest with three locks.

830. Who has the keys?—Each warden has one key, and the assayer has one.

831. Mr. Garnett stated that the wardens never attended at the assay office; you have told the Committee that that is not correct?—They certainly attend, one or both of them, every day; not to stay there all the time; they do not do that.

832. Are you speaking of the office as it is now, or as it was when Mr. Garnett visited it?—I am speaking of it as it was then generally, except when I named the present state of it.

833. Have any new regulations been framed for its management since that period?—No new regulations; a new iron box has been provided; that is merely a matter of security, more against thieves than anything else; we keep the gold mint plates and the diet in it.

834. Was not that done more from the suggestion of the wardens than from any hint thrown out by the inspectors?—Yes.

835. Mr. Garnett has stated that no diet was kept; is that the case, or was it ever the case within your knowledge?—It has always been the case to keep it; we have it now, and within the recollection of the oldest member of the company it has always been the case.

836. Have you notes to certify that?—I have a book here which shows the sale of the diet every year for some years past; it is sold every May, when the principal meeting takes place.

837. How is the diet kept?—It is kept in a box, locked up in the punch box, under three keys. It was so at the time that I have named; now it is kept in a box with three keys also, so that it is under six keys at present.

838. Has any application ever been made from the Mint to see the diet?—Never to the knowledge of any of the company.

839. Are you of opinion that the diet is any check whatever upon the proceedings of the assayer, if he were disposed to tamper in any way with the operation?—I do not think it is in the least. I say that from my own observation; I think the assayer, if inclined, could deceive.

840. Just explain to the Committee, from your practical experience, how a fraud might be committed?—I think the assayer might put finer silver in than what he took from the work, if he were inclined to do so, without any possibility of detection.

841. Is it any proof that nothing but standard silver has been passed?—For the same reason I should say not.

842. Mr. Garnett stated that the assay-office was very small and unfit for the purpose of the operation; is that the case or not, or is the accommodation complete?—The accommodation, I should say, is quite equal to the requirements of the town at present. It is certainly small, that is, it was at that time; but it has since been enlarged within the last two or three years.

843. Mr. Garnett described the locality as a very dirty one, is it not closely contiguous to one of the main streets of the town, and in a very central and convenient position?—It is within 50 yards of the main street of the town, and in a most convenient locality for the trade of the town.

844. Was the allowance for collecting the duty reduced from 2½ to 1 per cent. within your recollection?—Yes.

845. How many years ago?—Probably eight or nine; I am not certain.

846. Are you aware whether or not all the local offices receive only 1 per cent.?—I believe they all were reduced, but the Edinburgh office, I understand, has 2½ per cent. again allowed to it.

847. Have you any proof of that?—Yes; I have a letter from one of the wardens of the Edinburgh office, stating that they receive it.

848. Mr.

848. Mr. Garnett stated that there is no regular form provided for notes to be delivered with the work to be assayed; is not a memorandum in writing brought with the name?—There is a memorandum in writing brought with the name and address of the worker, and each article is enumerated, and the weight it is, given in writing as the Act prescribes.

849. Mr. Garnett has stated, that sometimes there were only the initials of the party attached; do you agree with that statement?—It was never the case; we have examined the notes of entry as far back as 1832, and never saw one instance of that kind.

850. But there were some documents handed in as private assays, were there not?—Yes, and that gave rise to the mistake; private assays of the rough silver or raw material.

851. Then it is possible, is it not, that the inspector may have mistaken the identity of those documents, as he appears to have mistaken the identity of the stamper and the assayer?—I wrote to the person who was warden, after hearing the inspector's evidence, and he informs me that assays of his own were lying there at the time, that the inspector had pointed them out, and said that they were not according to law, but he told him at the time that they were only private assays for his own guidance in mixing the silver.

852. So that Mr. Garnett had not much excuse for making the mistake that he appears to have made, with regard to those initials?—No.

853. Mr. Garnett stated that he believed that no work had been broken down at Newcastle, is that the fact?—It is quite wrong. I have a list here for the last 20 years of the work broken down, and I have brought some letters from manufacturers complaining of the work being broken down, and threatening proceedings against us for breaking the work down. I beg to hand in the list to which I have just referred.

[*The same was handed in, and is as follows:*]

LIST of PLATE broken down at the ASSAY OFFICE of the Goldsmiths' Company, *Newcastle-upon-Tyne.*

		Gold.		Silver.	
		oz.	*dwts*	*oz.*	*dwts.*
1834	47 wedding rings 300 spoons, 39 sugar tongs, 1 fish knife	2	12	189	0
1835	75 wedding rings 75 spoons, 3 pairs tongs	4	3	52	0
1836	159 wedding rings 147 spoons, tongs, 2 pairs; fish knives, 3	9	6	156	0
1837	239 wedding rings 133 spoons, sugar tongs, 24; forks, 28; ladles, 2	12	4	216	15
1838	51 wedding rings 29 spoons	2	11	22	0
1839	262 wedding rings 102 spoons, 21 pairs sugar tongs, 1 pair grape scissors, 6 ladles	13	17	189	5
1840 1841	501 wedding rings, 87 spoons 11 pairs sugar tongs, 4 ladles, 6 forks	25	9	94	0
1842	86 wedding rings 34 spoons, 4 pairs sugar tongs	5	7	62	0
1844	61 wedding rings 96 tea spoons	3	7	55	16
1845	10 wedding rings 18 tea spoons, 1 pair tongs	0	10	13	0
1846	225 wedding rings	11	3	—	
1847	133 wedding rings 42 tea spoons, 5 pairs tongs	7	14	30	0
1849	64 wedding rings 84 spoons, 1 sugar basin, 1 cream ewer, 1 tongs	3	13	93	0
1850	36 rings 216 spoons, 9 forks, 18 pairs tongs, 2 cans	4	2	215	0
1853 and 1854	59 wedding rings 290 spoons and 76 forks, 2 cans, 8 pairs tongs	2	18	370	0
1855	157 wedding rings 6 spoons, 8 pairs tongs 1 tablet case 18 forks, 2 butter knives — 9 months only	9	8	125	0

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854. Is there not an instance of a manufacturer complaining of his plate having been broken down, and asserting that if the same work had been sent to another assayer's office it would have been passed as standard?—Yes; I have a letter here from one manufacturer, who complained that we broke the work down two pennyweights better than what they did at Glasgow. He states that he had had it assayed at Glasgow, and it was pronounced two pennyweights better than we pronounced it.

855. Have you ever heard any complaints of the work having been passed and stamped at Newcastle worse than the standard?—Never. I am not aware of any case of that kind.

856. Will you just describe to the Committee what description of work is principally performed at Newcastle?—Principally small articles, spoons, forks, and a great many smaller spoons, and a small quantity perhaps of larger articles, such as tea services.

857. But the smallness of the work, or rather the weight of the work, is not then a very good test of the amount done?—Not altogether; there is perhaps a larger amount of work than weight.

858. Supposing that the office were abolished and you were required to send plate to London to be stamped, what would be the effect of that law upon your trade?—I think we should give up manufacturing altogether.

859. Can you state to the Committee at all what the difference in the cost would be to the purchaser?—Taking the average of what we have manufactured for three years past, it would add about 2 ¼*d.* an ounce to the silver manufactured; that is, for carriage and other expenses, not taking into consideration the loss of time.

860. What do you mean by carriage and other expenses?—There would be some one to take charge of the parcel in London, and to return it to us; and to make it perfectly secure, we should require to insure the carriage.

861. *Chairman.*] By railway?—Yes. Taking the carriage alone, that would be about 1 ¼*d.* an ounce, assuming that we only sent once a week.

862. Mr. *Liddell.*] Supposing, in place of sending to London, you sent to Sheffield, what would be the cost of sending to Sheffield?—Quite as much, or rather more the cost of the carriage would be to Sheffield.

863. The distance is about half, is it not?—Yes; but it is off the main line, and there is more loss of time.

864. Mr. *Muntz.*] What is the cause of the cost being so much, the distance being less?—Because it is on a branch line, and it is another railway, and another company. I know from experience that it never costs less, but rather more; we have a great many packages from Sheffield.

865. Mr. *Spooner.*] Is it the same company that carries on the branch as on the main line?—I think not.

866. Mr. *Liddell.*] Is there not a large amount of silver extracted from lead, and worked up at Newcastle?—Yes; I believe last year there was about 800,000 ounces extracted both from native lead and Spanish lead.

867. There is a considerable trade, is there not, in the port of Newcastle with Spain for lead?—Yes.

868. And the Spanish lead is a good deal richer, is it not, than native lead?—Yes, a good deal richer than the English; it is mixed with the poor lead to make it better worth working.

869. It is imported from Spain, is it not?—Yes, and extracted by a superior process at Newcastle to what they could use in Spain.

870. In order to test these facts, can you purchase silver at a cheaper rate at Newcastle than you can in London?—A trifle cheaper; I should say less the carriage and the commission; I think, generally speaking, we can purchase it at a farthing or a halfpenny per ounce cheaper than in London.

871. *Chairman.*] Do you manufacture all that you have marked at the hall at Newcastle?—Yes.

872. You do not purchase plate from London or Sheffield, and have it marked as your own?—No.

873. You state that the members of your company are members either in right of servitude or patrimony?—Yes.

874. How many are members in right of patrimony?—At present there are only four.

875. How

875. How many are members in right of servitude?—Twelve at present; it was about the same at the time the inspection was made. Mr. *C. J. Reid.*

876. There are 16 members then, are there not?—Yes, or 17. 11 March 1856.

877. How many of those 16 or 17 are resident in Newcastle?—I think they were all but one resident at the time of the inspection, and all but four now.

878. There are four non-resident?—Yes.

879. How many of the 16 members are in the trade?—Three at present, I think.

880. Your Act requires a certain qualification for members, does it not?—Yes.

881. That qualification is a knowledge of the trade, is it not; having served an apprenticeship?—I do not think that that is required from them to become members of the company, which was established before the assay office was given to them.

882. But under the Assay Act is it not necessary that the members should be qualified by having served an apprenticeship to the trade?—I believe we cannot refuse any one qualified, either by birth or servitude, entering into the company.

883. You state that your guild existed prior to the Act?—Yes.

884. Then the duty of assaying plate is merely a new function superadded to the other functions which the company exercised originally?—Yes.

885. And if that function were taken from the company, there would be no reason why the company should cease to exist for any other purposes for which it does exist?—No.

886. It is not, in point of fact, an essential part of your guild?—No.

887. Mr. *Liddell.*] Your guild is upon a level, is it not, with many of the other ancient guilds which exist in the town?—Yes.

888. *Chairman.*] It forms a part of the general corporation of the town?—Yes.

889. You state that the duty of the wardens is to keep the keys of the diet and the punches?—Yes.

890. You have stated that one of the wardens is present on every day that the assay takes place?—Yes.

891. But you cannot state that he is there during the whole time that the assays take place?—No, I cannot.

892. He goes occasionally in the morning or the afternoon, or at any other accidental period?—Yes.

893. Then it is strictly true, is it not, as stated in the report, that the keys and the punches are left in the possession of the assayer and drawer only?—Not literally so; they may be so at short intervals, but not during the day, as it is stated in the report.

894. Have you not stated that if the warden does not take the keys down, the drawer himself goes to the warden's house and receives them?—Yes.

895. Are not the keys given to the drawer, and in that case has he not them in his possession without the presence of the warden?—The warden may follow him, and often does, if he has not preceded him.

896. But not always?—No.

897. In point of fact, it is not the rule of the office that the warden shall be present while the assays are going on; it is the practice that he is there sometimes, but it is not the rule that he is there?—It is not the invariable rule.

898. Is it not imperative, by your Act, that the wardens shall be present, and shall see the assays made?—I think that we follow the spirit of the law, though perhaps not the letter of the law.

899. You have stated that in the management of the office the whole company take an active part; what do you mean by an active part?—They attend the meetings, and take a part in the election of the assayer or the wardens; in fact, there is frequently a contest for the offices.

900. You have stated to the Committee that the diet does not necessarily form a criterion of the quality of the articles assayed?—Not an absolute criterion.

901. And the reason why it does not is that the assayer, or the stamper, or the scraper rather, may put scrapings in with the diet of a superior quality to the article which he is assaying, and that is the way in which you say a fraud might be committed?—Yes.

 902. But

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902. But it could only take place by his doing so; the diet must be the evidence of the quality of the article, provided no scrapings are put in with the diet, except those taken from the articles assayed?—Yes.

903. Does not that show the absolute necessity for the wardens and those persons upon whom the Act devolves the duty of testing the quality, being present when every assay is made?—No; the assayer, if he was not a man of integrity might deceive them before their eyes, and it would be impossible if he wished to do it, to detect him; you must depend upon the integrity of the assayer.

904. Do you mean to say that if a man is assaying a spoon, and he scrapes that spoon, that scraping forms the diet?—A portion of it.

905. To commit a fraud in the presence of the warden, he must have another spoon of superior quality which he would scrape, and substitute the one diet for the other; that would be the mode in which a fraud would be committed?—He might have the scrapings in his hand; it forms such a very small portion of the weight it represents, that these things might be done before the eye of an observer without detection.

906. By clever sleight of hand?—Without any very clever sleight of hand.

907. Would that be more likely to be done in an intelligent man's presence, than in his absence?—Certainly in his absence; but they must depend much upon the assayer. I do not fancy that the wardens would look so closely even if present.

908. Mr. *Ewart.*] Ought they not to do so?—I do not fancy that the letter of the law is acted up to so strictly anywhere.

909. If the scrapings took place in the presence of the warden or the assayer, would it be easy to deceive him if he saw the scraping take place in his presence?—I think it would.

910. *Chairman.*] Is not the spirit of the law this, that the public on the one hand, and rival tradesmen on the other hand, shall have a security, by the presence and supervision of the wardens, that what is marked is really of the quality it is supposed to be?—Yes, and it certainly is so, as much as it can be.

911. Has not the law provided in order to give that security, with as much moral certainty as can be attained, that those wardens and officers should attend and supervise the assay?—I suppose that has been the intention of it, but there are great difficulties in arriving at a certainty.

912. Can it be said that that duty is performed by the occasional attendance of those persons, and by their more frequent absence?—There certainly would be more chance, if they more frequently attended, of the work being correctly performed.

913. You have stated that the Edinburgh office is allowed a commission of 2½ per cent. for collecting the revenue, and other offices only one per cent.?—Yes, I merely knew it from a letter received last year from a warden of the Edinburgh company.

914. You have stated that one of your workers in Newcastle complained that you destroyed work that was two pennyweights better than was passed in Glasgow?—Yes.

915. Do you test your diet?—We have not recently; there seemed to be so little value set upon it by the authorities, as they did not send for it, that we retain it for 12 months, and then sell it.

916. You have had no public trial of the quality of your diet?—Not of late years.

917. Has it ever been tested, that you know of?—Never.

918. You cannot therefore say what the result of a trial of your diet has been, whether it was better or worse?—No.

919. You spoke of the expense and the inconvenience that it would be to you to send work either to London or to Sheffield; would it be cheaper to send it to Edinburgh?—I think not.

920. That is in a direct line, is it not, and it is less than half the distance, is it not?—It is about 120 miles to Edinburgh from Newcastle.

921. It is very little more than a third of the distance?—Yes.

922. Is not the charge by railway by weight per mile?—It is; under a certain weight they make no difference.

923. That is for a given distance, but surely they make a difference for a greater distance?—It would probably be a little less.

924. If

924. If you would be put to that inconvenience, all the other towns, such as Hull, Norwich, Bristol, and Carlisle, where there are not assay offices, have that inconvenience to contend with now?—I suppose that their manufacture is even smaller than ours; in many of those towns it does not exist at all.

925. Is there a large trade in Newcastle in the manufacture of raw silver?—In the extracting of it there is a very large trade.

926. A large quantity of Spanish lead is imported for that purpose, is there not?—The ships that take out coke to Spain bring lead back.

927. Is it imported for the purpose of being mixed with the Northumberland lead?—They use it for that purpose, to make the Northumberland and Cumberland lead worth taking silver from; they mix the two together, and extract it where they have poor lead.

928. Is there much silver exported from Newcastle?—It all goes to London, I believe, from Newcastle.

929. Mr. *Liddell.*] With regard to the attendance of the wardens, is it not rather the exception than the rule that one of the wardens is not present?—Yes, certainly.

930. The assayer never knows at any moment that the warden may not step into the room?—He can never be certain that he will not be there the next moment; and it is almost the same as being there, if he was in the next room.

931. Mr. *Muntz.*] Is it not your opinion that if they are present, and the assayer happens to be a man of no principle, he may cheat them before their own faces?—Decidedly.

932. Mr. *Spooner.*] You trust to the integrity of your assayer as the mainstay for the security of the public?—Yes.

933. Does the assay master give security?—Yes.

934. In what amount?—£.100 in our office.

935. To whom is that given?—To the wardens of the company.

936. What is the condition of that security?—It is merely a guarantee to us for the amount of the duty that he collects, or may have in his hand at one time.

937. Is there any guarantee for the faithful discharge of his duty?—Nothing but the oath which he takes.

938. He is sworn faithfully to discharge his duties?—Yes; his position would be lost if he did not. He swears to do so before the mayor of the town.

939. At the same time he gives a security for the faithful return of the money?—Yes.

940. Do not you think that that is a far greater security than the mere attendance of the wardens at the office?—I think it is almost the only thing that you can really depend upon.

941. Will you state how many ounces of gold, and how many ounces of silver, you mark at your office in the course of a year?—Last year there were 9,986 ounces of silver and 218 ounces of gold.

942. Are any watch-cases made in Newcastle?—None.

943. Do none come to be marked?—No.

944. Then the whole of the silver that you mark at your office pays duty?—Yes.

945. If you were obliged to send either to Sheffield or to London for the purpose of assaying, would not that involve the necessity of an agent at those places?—Yes.

946. And that agent must look both to the unpacking and the packing of the goods?—Yes.

947. Upon the quantity that you calculate that you would have to send up, at what cost would an agent attend to it?—I put it down at 10*l.* a year.

948. Mr. *Muntz.*] What is the risk worth?—The cost of the insurance would be 19*s.* per cent.

949. Mr. *Spooner.*] The Mint never applied to you for the diet?—Never in the knowledge of any of the existing members of the company.

950. Nor of anybody else?—No.

951. It is in consequence of nobody having applied to you, you have not thought it worth while to keep your diet?—Yes.

952. Mr. *Liddell.*] Speaking generally, has not the assay office in Newcastle always

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always borne a high character for integrity?—Yes; I never heard anything against it.

953. Cannot you support that by the production of an official report of an old date?—There is a report of 1773, in which the Committee state that they think the office in Newcastle had been conducted with fidelity and skill.

954. Mr. *Ewart.*] What Committee was that?—It was a Committee of the House of Commons that sat on the same subject as the present.

955. Mr. *Hankey.*] You stated, did you not, that there were 800,000 ounces of silver sold in Newcastle?—No; extracted from lead in Newcastle.

956. That is not brought to your assay office?—No.

957. Your office has nothing to do with that 800,000 ounces?—Nothing, without they send, as they sometimes do, for trials of it at the office.

958. Have you anything to do with the purchase of silver, otherwise than for your own trade?—Yes; we purchase silver to send it to London.

959. But that silver never goes to the assay office at Newcastle, does it?—Not in any way connected with the duty.

960. Then all the silver that is assayed at Newcastle is about 10,000 ounces?—Yes; that is the average, taking 10 years back.

961. Under 10,000 ounces is all the silver that is assayed at Newcastle?—Yes.

962. Did you not state that the expense of sending it to London and back to have it assayed would be somewhere about 2*d.* an ounce?—I took our own quantity as the guide.

963. That was your impression?—Yes.

964. Supposing that all that silver was taxed additionally to the extent of 2*d.* an ounce, there would be an expense of between 80*l.* and 100*l.*, as a tax upon Newcastle on account of the removal of the office, supposing it was entirely removed to London?—Yes.

965. Would that additional tax of from 80*l.* to 100*l.* be sufficient to induce persons now carrying on the trade of silversmiths at Newcastle to give it up?—I think so.

966. Is the profit so very small that an additional tax of from 80*l.* to 100*l.*, which would then be no more than every town in England has to pay which has not an assay office, be sufficient to oblige the silversmiths to relinquish the silver manufacturing trade in Newcastle?—I believe that a great portion of the silver stamped there does not bear a profit of above 3*d.* an ounce; for instance, spoons and forks.

967. That seems very extraordinary as compared with the price of silver at other places, where it is taxed, according to your statement, additionally to the amount of 2*d.*, or whatever it is an ounce; I think you said even more than that?—I said 2¼*d.* in the ounce.

968. If you only get 3*d.* an ounce, how can other manufacturers carry on a profitable trade in other parts of the country?—We could buy silver ready manufactured in London, at a smaller difference than that.

969. Did you not state that you could buy silver cheaper in Newcastle than in London?—Yes; raw silver.

970. You stated, did you not, that you would be taxed 2¼*d.* an ounce if obliged to send your silver to be stamped to London, which you consider to be the cheapest place to which you could send it?—Yes.

971. If you now are saved that expense, you have an advantage over every other town at a similar distance from London, or from an assay office?—Yes; if they have not a stamp office.

972. In addition to that, you have stated that you can buy silver at Newcastle from ¼*d.* to ½*d.* an ounce cheaper than in London?—Yes.

973. That very nearly amounts to the whole profits which you state you can get on the manufacture of your silver?—Yes; but the difference would lie in this, it would diminish the difference between buying a silver article manufactured in London and manufacturing it ourselves.

974. Then I infer from that, that you do not manufacture at Newcastle so cheaply as people do in London, but having this little advantage, you can carry on the trade now which you could not carry on if you had to send the silver to be stamped in London?—Not if we had double carriage to add to that.

975. Mr. *Peacocke.*] Do you consider that the profit of the silversmiths' trade in Newcastle is less than the profit of the silversmiths' trade in other towns?—No;

No; but the branch of work which they stamp at Newcastle, pays worse than any other in any town, whatever town you take.

976. Is that from the fact of there being so great a competition there among the silversmiths?—It does not refer to Newcastle only.

977. Mr. *Ewart*] What is the branch of the trade that you are engaged in at Newcastle?—The spoon and fork business almost exclusively.

978. Mr. *Peacocke*.] How do you account for the profit being so small upon the spoon and fork business?—I fancy it is from the competition.

979. You consider then that the competition is so great amongst the Newcastle manufacturers that it is greater than in other towns?—No; I say that it applies the same to all towns engaged in that branch of the manufacture.

980. Mr. *Ewart*.] Then that lower-priced article is peculiarly the manufacture of Newcastle?—Yes; we buy others in London.

981. Mr. *Peacocke*.] Do you not consider that the existence of the assay office at Newcastle has been prejudicial to your silversmiths' trade, and by unduly fostering the persons engaged in the trade, that it has exercised a baneful effect upon its profits?—Not in the least; the same competition exists in all other towns in that particular branch, and more so in London than in any other town.

982. Do you mean that the profits are as small in London as they are in Newcastle?—In that particular branch.

983. Mr. *Ewart*.] Are you compelled by your Act to send the diet to London?—Not till it is sent for.

984. Mr. *Spooner*.] You have been asked why you cannot work as cheaply in Newcastle, notwithstanding the advantages you have in obtaining the raw silver, as they do in other towns where there is no assay office; do you happen to know any town where there is no assay office where there is any manufacture of forks and spoons?—The only place that I know of is Carlisle, and that is a very small manufacture.

985. You do not know any town with any considerable manufacture of forks and spoons where there is no assay office?—I am not aware of any.

986. Mr. *Ewart*.] It has been stated with regard to the office at Newcastle that "the receipts are obviously insufficient to defray the expense of a proper office or an efficient establishment"; is that statement correct?—It depends so much upon what is thought to be a proper office; they have not been so insufficient as not to enable them to carry on the office.

987. It is a very small one, is it not?—Yes, merely a workshop, or rather it was so.

988. Mr. *Brand*.] Are not the charges in respect of assaying and collecting the duty the perquisites of the assay master?—Yes.

989. Does your return state what the amount is?—I think it is stated in the report of last year, the per-centage that he received upon the duty is about 9 *l*. or 10 *l*. a year, and the allowance for stamping the plate I should think is about 24 *l*. or 25 *l*.

990. How are the incidental expenses provided for?—They are levied upon the trade according to the number of ounces they have stamped.

991. Mr. *Ewart*.] Is that under the Act of Parliament?—Yes, they are allowed to levy a certain amount.

992. Under the Act of William or of Anne?—I think it is under the Act of Anne with us.

993. You stated, did you not, that at Edinburgh they received a larger allowance, namely, 2 ½ per cent.?—Yes, I took my information from a letter which I received.

994. Is there not also an assay office at Glasgow?—Yes.

995. Do they also receive a larger allowance?—I am not aware.

996. Mr. *Brand*.] Is not the charge for assaying the perquisite of the assay master?—Yes, for assaying the plate that is stamped; he is allowed by the company to have it as his salary.

997. Mr. *Spooner*.] What you charge the tradesman you pay to him, do you not?—Yes.

998. The whole of it?—No, there are also the expenses of the offices paid out of it.

999. Mr. *Hankey*.] You stated, did you not, that there were 218 ounces of gold assayed; is that quantity represented entirely by gold rings?—Entirely so.

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1000. Nothing else?—Very trifling, if anything else.

1001. Then, in fact, the assay office at Newcastle is confined to the stamping of spoons and forks and gold rings, is it not?—Pretty nearly.

1002. When you said that the trade would go away from Newcastle if the assay office were abolished, you meant that the trade in selling spoons and forks and manufacturing gold rings would be taken away from the silversmiths at Newcastle?—Of course that would form a large portion of it.

1003. It would not affect the other branches of the trade?—No.

1004. Are the Committee to understand that the trade of the silversmiths at Newcastle is not confined to spoons and forks, or do they form a large bulk of their trade?—Yes, they do; they form a large bulk of the silver stamped.

1005. But is there not a good deal of silver manufactured that is not stamped?—No, we cannot manufacture it without stamping it.

1006. Are there not some exceptions?—No.

1007. Mr. *Peacocke.*] Then the trade of Newcastle is virtually a trade in forks, spoons, and rings, is it not?—Forks and spoons include a variety of small things in which there is much work, but without paying much duty.

1008. Mr. *Muntz.*] How long has the manufacture of spoons and forks been carried on in Newcastle?—About 150 years.

1009. With what place do you find the greatest competition?—London.

1010. London only; do you not find any other manufacturing place compete seriously with you?—No.

1011. Mr. *Ewart.*] From what other places would you obtain all other articles of silver and gold, besides those made at Newcastle?—From London, the principal part, and Sheffield.

1012. Mr. *Spooner.*] You stated, did you not, that the assay office was abolished; you thought that the additional expense to be incurred would very likely stop the manufacture in Newcastle?—Yes.

1013. You do not confine that, do you, only to the manufacture of spoons and forks, but you meant all the silver articles you manufacture in Newcastle?—Yes.

1014. Mr. *Brand.*] Are the Committee to understand that in addition to the charge for assaying, and in addition to the charge for collecting the duty, there is also a charge upon the manufacturers to cover the incidental expenses of the assay office?—I think the charge they levy upon the silver stamped pays both.

1015. It pays the charge for assaying, and covers the incidental expenses of the assay office?—Yes.

1016. Mr. *Hankey.*] Are there not a great many articles of fancy manufacture, such as teapots and coffeepots, and things of that kind, that are sold in the silversmiths' shops in Newcastle?—Yes.

1017. Are they not generally bought in London, and sold in Newcastle?—The majority of them are.

1018. Are not the majority of articles sold by the silversmiths at Newcastle, with the exception of spoons, forks, and gold rings, manufactured in London or elsewhere?—Yes.

1019. Mr. *Peacocke.*] Then, if I understand you, the practical effect of the abolition of the assay office at Newcastle, would simply be the taking away from it the manufacture of forks and spoons, upon which there is such a minimum profit?—It is not limited entirely to that.

1020. Mr. *Stanley.*] What are the charges you make for assaying?—A halfpenny an ounce levied on all the silver stamped, and 6*d.* an ounce upon gold.

1021. Do you levy besides that any rate upon the silversmiths for the support of your office?—If the expenses exceed a certain amount, I believe they levy a rate.

1022. Mr. *Spooner.*] If they exceed what amount?—If they exceed the amount derived from the halfpenny per ounce.

1023. You stated before, that the whole of that halfpenny per ounce went to the assay master; is that so?—I am not quite certain of it.

1024. You do not make two charges; you make a single charge when the goods come in, do you not?—Yes.

1025. When the manufacturer has paid that, he has paid all that is due from him, has he not, and there is no after charge for the general expenses?—I fancy there is, if requisite.

1026. Mr. *Stanley.*] If the charge for the assay is not sufficient for all the expenses

expenses of the office, and to pay the assay master, there is then a separate charge, is there not?—Yes, if requisite.

1027. Mr. *Spooner.*] How do you reconcile that with saying that the whole of the money charged for the assay goes to the assay master?—I must have misunderstood the question.

1028. *Chairman.*] Has your company any income independent of the charge for assays?—Little or nothing; they have merely from entrance fees and fines.

1029. Do you make a common fund of all your income?—No, the assay office is quite distinct.

1030. The income and the charges attached to the assay office are kept distinct, are they not?—Quite distinct.

Walter Prideaux, Esq., called in; and Examined.

1031. *Chairman.*] YOU are connected with the London Goldsmiths' Company, are you not?—I am clerk to the Goldsmiths' Company of London.

1032. And a solicitor?—Yes, in that capacity I am their legal adviser.

1033. There is a condition in either the Act or the charter, is there not, by which you are bound to regulate your charges for work performed in some relation to the income of your hall?—Yes; the 12th of Geo. 2, c. 26, provides that certain maximum charges shall be taken by the Goldsmiths' Company for assaying plate, and the 19th section provides that the overplus shall be applied in the prosecution of offenders, and if after applying that overplus in the prosecution of offenders there shall still remain a sum unexpended, the charges shall be reduced in compliance with the words of the Act "without bringing any profit to the company."

1034. The result of that would be, if you found from the increase of your income that the charge was higher than was necessary, it would be your duty to reduce your rates?—Yes.

1035. Have you ever done so?—The rate has been reduced in former times once or twice.

1036. Are your rates now below the maximum provided by the Act?—In some few articles they are.

1037. If they have been reduced once, they must have been increased again?—Yes.

1038. Can you state to the Committee why they were reduced?—They were reduced, I think, at the time when the office was making a profit, and they were increased again at the time when the office was making a loss.

1039. At the present time is there any profit?—At the present time there is a profit, and the subject of reducing the charges was about the beginning of last year, under the consideration of the Goldsmiths' Company; but as that profit was only of recent occurrence, and they had suffered a considerable loss a short time before, they thought that the time was hardly come for reducing the charges, more particularly as they had no fund for paying annuities to superannuated officers.

1040. What balance of profit do you show in your accounts for the last few years?—With regard to the balance of profit, there was an account made up to Michaelmas 1854, and the balance of profit for 30 years, up to that date, was 4,565 *l.*

1041. To what purpose have you put that profit?—That is laid aside for the purpose of providing annuities for superannuated servants of the company. For the information of the Committee, I would state, that in the five years ending Michaelmas 1844, there was a loss of 2,146 *l.*, and that was one of the reasons why the wardens considered that the time was hardly arrived when they could reduce their charges, inasmuch as a very small reduction (for instance, upon watch-cases) would make all the difference between profit and loss.

1042. What is the charge upon watch-cases now?—Mr. Sharp will be better able to answer that.

1043. You have stated that the matter came under consideration in the beginning of last year, as to whether you should reduce your rates or not?—Yes;

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Yes; but the wardens considered then that the time was hardly arrived when they could do so; but they were also satisfied that if the annual profit continued to be for a few more years such as it is, they would be bound to do so under the Act of Parliament.

1044. Did the Goldsmiths' Company exist in London before they became an assay office?—So far as our records go, it appears that the assay and trial of gold and silver plate was made by the early Lombard goldsmiths, who first came over and established themselves in London. They established themselves into a guild, and they were at the very earliest period to which we have been able to trace the subject back, in the habit of assaying and marking gold and silver plate. A Member of your Honourable House, Mr. Octavius Morgan, has gone into that subject in an antiquarian point of view, and has written some very interesting papers upon it in the Archæological Journal.

1045. Your company have an existence for other purposes than those of assaying gold and silver plate?—Yes; we are an eleemosynary corporation; we have 57 separate charitable establishments under our control.

1046. Do you keep the accounts of the assay office, the income and expenditure, entirely separate?—Totally distinct.

1047. Under the supervision of separate officers?—Yes.

1048. What do you consider to be the primary character, or the duty and the object of goldsmiths' halls, in assaying plate?—I think the object is really very much that which was stated, in a question which was put by you, sir, just now, namely, for fair play between rival manufacturers and for the protection of the public; it appears to me that there is a twofold object, namely, the protection of the public, and fair play between rival manufacturers.

1049. You consider that the accuracy of the assay is a matter quite as important, or more so, to the manufacturers themselves, than to the public at large?—Quite so; and it appears that the manufacturers really take more interest in the subject than the public do.

1050. When you have been put in motion upon the subject of illicit or fraudulent assays in the country, by whom has it been chiefly that you have been moved?—By the manufacturers themselves bringing those things to our notice. We have never considered it of late years part of our duty to search for cases of fraud, but whenever cases of fraud and malversation have been brought to our notice by manufacturers, we have always considered it then a part of our duty to follow them up.

1051. In point of fact, cases have been brought to your notice by respectable manufacturers, who have felt that they were placed in a disadvantageous position with regard to their rivals, by articles being sold which were not what they were supposed to be?—Yes.

1052. Have you had any complaints made of articles being sold with imitation marks upon them which were not gold or silver?—Yes; in cases where they are not actual forgeries, but having such a general resemblance to the real mark that the common eye would not detect it. I understand that many complaints of that description have been made. I think that the manufacturers who addressed a memorial to the Goldsmiths' Company in 1849, particularly complained of that. They say, "in Scotland some articles are sold with an imitation mark only;" and the Goldsmiths' Company at that time say, "the wardens of the Goldsmiths' Company consider that there is another matter to which the attention of Her Majesty's Government should be directed, and which is productive of much fraud. They allude to the imitation of the marks used for stamping silver plate, which are put on common wares of base metal for purposes of deception."

1053. Amongst those papers that have been laid before Parliament, there is one purporting to be a Minute of the Goldsmiths' Company in London in consequence of a memorial which had been presented to them by certain persons in the trade, in which it is recommended as the only mode of curing the frauds complained of, that all the country offices should be abolished, and that London only should continue the duty of assaying; under what circumstances was that recommendation made?—At the time when this Minute was prepared was not the clerk of the company; but my impression is, that that observation was not intended to have so general a reference, or if it was intended at that time to recommend that all the country assay offices should be abolished, the wardens were probably not so well acquainted as they are now with the importance

ance of the functions performed at Birmingham and Sheffield, and the unexceptionable manner in which they appear to be performed.

1054. What was the date of that memorial?—It was in 1849.

1055. Mr. *Ewart.*] The wardens assented partly, did they not, to the suggestion made by the tradesmen?—Yes; that is so.

1056. *Chairman.*] Since the report of the Government Inspector and Messrs. Garrard & Johnson, in 1851, have you changed your views with reference to any of the country offices?—Yes; I think that the result of that examination by the inspector, and by Messrs. Garrard & Johnson, convinced the court of assistants of the Goldsmiths' Company, to whom their report was made, that the halls at Birmingham and Sheffield marked a sufficient quantity of work to produce a revenue which was capable of maintaining a good assay office, and also that the business was properly conducted there. There was one circumstance which probably they were not acquainted with in 1849, and that is, that at Birmingham and Sheffield a certain number of people of position and station in society are associated with the plate-workers in the management of the company, and therefore the remark which the wardens made in the Minute in 1849, certainly, to those places does not apply. That remark is, "That the fact is that the persons at these places in whom the executive is reposed, are in no way responsible; they are not responsible to a superior power or authority, and from their station are not responsible to public opinion." That remark does not certainly apply to Birmingham and Sheffield; they particularly alluded, I think, at that time, to the fact of finding the companies, in some places, composed of four or five persons who were manufacturers themselves.

1057. Have you had numerous occasions of complaint with regard to articles being marked below the standard in the country?—Frequently we have had those cases before us.

1058. Mr. *Spooner.*] Have you ever had any complaints from Birmingham or Sheffield?—I do not think there was ever a case from those places.

1059. Mr. *Liddell.*] Have you had complaints of articles being improperly stamped in the Newcastle office?—I am not aware of any.

1060. Mr. *Spooner.*] Can you explain why it was that this memorial, which the silversmiths presented in 1849, should lie dormant till the year 1851, and that no inspector was sent down into the country?—Not at all; that rested entirely with the Commissioners of Inland Revenue.

1061. Can you state what led to the sending down of the inspector?—The memorial appears to have been presented, and in consequence the wardens waited upon the Chancellor of the Exchequer. A conversation ensued, and the Chancellor of the Exchequer then said, "I wish, gentlemen, that you would put in writing what you have stated, and lay it before me with this memorial." That course was adopted. It then appears (a fact of which I was not aware before) that on the 14th of April 1851 the Board of Inland Revenue recorded a minute, by which they requested that an inspection of country halls should take place; and it was from the end of 1849 to April 1851 only that it lay dormant.

1062. When did the inspection take place?—I think in the autumn of 1851.

1063. Are you at all aware of the way in which the duty is collected in your office?—Yes, perfectly, for I am personally responsible. A manufacturer sends to the office a ticket stating the weight of his work, and he sends with that the amount of the duty represented by that weight; that is received by the weighers, and handed over then to my own clerk. I say that, because under the Act of Parliament imposing the duty, with respect to London, I as clerk of the company, am personally responsible for the amount of duty. The duty is every day paid into the Bank of England to the credit of a separate account, and every fortnight the duty account is checked and examined by the committee, who are a portion of the court of assistants of the Goldsmiths' Company.

1064. Then the Government have no direct check at all over you?—No, not until the accounts go in every quarter with the tickets, when they are examined, I apprehend, at the audit office.

1065. You are aware, are you not, that that is the course pursued both at Birmingham and Sheffield?—Yes, I believe so.

1066. Mr. *Stanley.*] You have stated that the Goldsmiths' Company had reason to alter their opinion with respect to the abolition of all country halls, and they wish now to retain Sheffield and Birmingham in consequence of the

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better management at those places, and the amount that they receive, which enables them to keep up a good office. Were you not aware that Sheffield and Birmingham were under peculiar Acts of Parliament, and that the country halls were so constituted that they could not have the same number of persons to conduct the affairs of the companies as at Sheffield and Birmingham?—I am aware of it now.

1067. Were you not aware of it then?—No, I was not the clerk of the company at that time. I know that Birmingham and Sheffield are established under separate Acts of Parliament, and that under those Acts of Parliament a number of persons other than the traders and manufacturers are associated with them.

1068. How long have you been clerk of the Goldsmiths' Company?—Since the commencement of the year 1852.

1069. Have you access to the records of the Goldsmiths' Company?—I have the entire custody of them.

1070. Are there any records belonging to the company of trials that have taken place in the country in regard to articles that had been marked at the Goldsmiths' Hall in London, and found defective?—I am not aware of any, excepting that there was a report which was alluded to just now of a Committee that sat in the year 1773, and that charges were brought against the Goldsmiths' Company in London at that time.

1071. Was not there a recent case with regard to certain articles which were tested in Liverpool?—I never heard of that.

1072. Mr. *Ewart.*] Were there not a great number of watch-cases sent up in one instance?—Yes; but that I apprehend is not the case to which the Honourable Member alludes. I was asked whether I was aware that any articles marked by the Goldsmiths' Company in London and assayed in the country had been found to be wanting.

1073. Mr. *Stanley.*] You know nothing about the trial with regard to certain watch-cases?—Nothing but by hearsay.

1074. Mr. *Liddell.*] You have stated that repeated complaints are made to the London Goldsmiths' Company of the frauds that are committed; will you explain to the Committee what is the course pursued by the company when those complaints are laid before them?—That depends a little upon what class of frauds they are; if they are frauds in the forgery of the marks of the Goldsmiths' Company, then the company are bound to prosecute the offenders; but if they are cases of malversation with regard to country halls, then the Goldsmiths' Company consider that they have nothing to do with it, except that they have thought it right to make representations to the Government upon the subject. We have no power to prosecute offenders; for instance, the trial as to the Chester watch-cases was instituted by the Commissioners of Inland Revenue.

1075. Have you, since you have held the office that you now hold, and which you state that you have filled since 1852, made any representations to the Government in consequence of any complaints?—I have made one.

1076. Have you any objection to state from what office that came?—It is published; it was with respect to Exeter.

1077. Mr. *Stanley.*] Have you ever prosecuted any parties?—Several; the last was, I think, last year.

1078. At what place?—In London; at the Old Bailey, for the transposition of the mark of the Goldsmiths' Company.

1079. Have you ever prosecuted any parties for the forgery of marks on articles from country halls?—The Goldsmiths' Company in London have nothing to do with that.

1080. You stated, did you not, that your surplus revenue was employed to prosecute those cases which came before you with regard to articles that were below the proper standard?—Not the articles that were below the proper standard; that is not the subject of prosecution; that, under the 12th of George the Second, is the subject of a money penalty, and we proceed for the penalties by action. I will explain this to the Committee. In the first place, there is a money penalty for making and selling things below the standard; and then it is felony to imitate or forge the marks of the Goldsmiths' Company. The surplus funds of the Goldsmiths' Company as an assay office are applicable to both these purposes, I consider, but certainly not to the prosecution of offenders in

in forging marks of country halls; they are applicable only to the forgery of the marks of the Goldsmiths' Company in London.

1081. Was not there one case which you tried with regard to articles that came from Exeter?—Many cases have been brought to us in which wares marked at Exeter have been improperly marked.

1082. You have a certain surplus in your hands, which now amounts to about 5,000 *l.*, and you complain that the work which is done and marked in the country halls is very defective, and that the articles are often marked below the standard; will you state to the Committee, whether, according to the Act of Parliament, you have applied, and if so, when you have applied, any portion of this money for prosecuting parties who have fraudulently put those stamps to improper articles?—I have already explained, that it is not a part of the function of the London Goldsmiths' Company to prosecute the officers of the country halls for improperly marking articles. Until the matter was represented to the Government very lately, it was not a statutable offence; it might have been a misdemeanor at common law; but I thought it right when this Act was being prepared, and passed in the Session before last, to represent to Mr. Cardwell, who was at that time President of the Board of Trade, that there was no penalty for this offence. And in the 17th & 18th Vict., c. 96, there is a clause, section 5, which punishes an assayer for improperly marking an article. And I apprehend, if any case were brought before us, in which we found that the officer of one of the country assay offices had improperly marked any ware of gold or silver now, it might be our duty to prosecute him.

1083. Has any prosecution been undertaken by your company since the passing of that Act?—No, it has been passed only a year-and-a-half. At the same time, it is right that I should explain that certain articles are in our possession, which have been marked since the passing of this Act, and which are below the standard, and it may become our duty to prosecute.

1084. Mr. *Muntz.*] Where were those articles made?—I think at Exeter, and one or two at Chester.

1085. Mr. *Stanley.*] Supposing that in certain country towns there is a sufficiency of work to produce a revenue which will enable them to maintain a proper assay office, will you state whether, under the same Act of Parliament which regulates Sheffield and Birmingham, it might not be advisable to have other country halls?—My opinion is this, that if there is a sufficient amount of work to keep up an establishment at which the duty could be properly done, and a sufficient demand on the part of the manufacturers for such an establishment, it would be right that there should be such an office, provided it could be put under proper control.

1086. Are you aware of the amount received by the Chester hall?—Yes.

1087. Is not that sufficient to keep up a proper hall and a better provision than at present consists?—I do not know that I am so competent to give an opinion upon that subject as a practical person; my impression is that it is not.

1088. You think that 800 *l.* would not keep up a proper hall?—I think not.

1089. Mr. *Liddell.*] What do you think is the amount necessary to keep up a proper hall?—I cannot give an opinion as to that.

1090. Mr. *Ewart.*] According to your ideas, then, it would be proper to have halls in such places as Liverpool?—I would name one inconvenience that was mentioned to me by a very large shipper a few days ago from Liverpool; he said that the number of peculiar marks which we had in England was injuring the foreign trade very much. He also said that an attempt was being made at Liverpool to get the Chester business removed thither, but he was entirely opposed to it, as he found by his own experience as a shipper that the trade was very much injured by the number of peculiar marks.

1091. Might there not be a uniform mark?—No, I think not; I think in practice you would find it absolutely necessary to have a peculiar mark to show where the thing was marked in order to fix a fraud.

1092. *Chairman.*] But the Government mark is uniform, is it not?—Yes; but every one of the country offices has a mark of its own.

1093. Mr. *Stanley.*] Would not that apply equally to Sheffield and Birmingham?—Yes. I think there would be an inconvenience in having a multiplicity of those marks, and that the fewer they are the better.

1094. Have you ever heard that in foreign countries there is a great disin-

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clination to take articles bearing the Birmingham and Sheffield marks, in consequence of the plated goods that are made there?—I have not heard that.

1095. Mr. *Peacocke*.] You have stated that your company get no profit; you mean by that, do you not, that you put no money into your pockets?—We are prohibited by Act of Parliament from making a profit.

1096. I hold in my hand a return made in the year 1855 of the sums you have received since 1846, and what has been expended; you stated, did you not, that you became connected with the company in 1852?—Yes. I have already explained to the Committee that during the last 10 years the Goldsmiths' Company have been regularly making a profit, but before that they made a loss. The actual profit upon 30 years is 4,565 *l.*, and in five years there has been as much as a loss of 2,500 *l.*

1097. Take the year 1853, you have an expenditure mentioned in the report of 4,253 *l.*?—Yes.

1098. The amount of your salaries is 2,469 *l.*, is it not?—Yes.

1099. How has the difference been expended?—The salaries are only a portion of the expense.

1100. What are the expenses?—That is a matter which probably the superintendent of the assay office will be better able to explain than I can; there are annuities, and at that time there were annuities to the amount of 390 *l.*; and there are all the various things connected with the operation of assaying, and all the various articles that have to be bought.

1101. You have a very large income besides, independently of that, have you not?—Yes. With regard to the question which the Honourable Member asked last, the Returns which will be handed in will show that 1,064,753 ounces of silver were marked in one year, and in the same year 31,028 ounces of gold; and it is impossible to assay that quantity of the precious metals without considerable expense. I think that the assay office at Goldsmiths' Hall is conducted with almost too rigid an economy.

1102. Mr. *Ewart*.] What is the date of the foundation of Goldsmiths' Hall?—The records of the Goldsmiths' Company extend to the reign of Edward the Third; the first charter was granted by that king; since which the company has received 17 charters from different sovereigns; but there is no doubt that the company was first established by the Lombard goldsmiths who came here, and were our first bankers.

1103. When have you made any reduction from your charges?—There has been no reduction in our charges for many years, except that in 1850 a reduction was made in the price of marking silver pendants.

1104. When was any reduction made in past times?—That I do not know. There was, I believe, a small reduction some 15 or 16 years ago, and that was found to occasion a loss.

1105. It has been only for a short period that you have entertained the idea of making a reduction in consequence of the profit which you have gained?—Yes.

1106. Mr. *Brand*.] Can you state the amount of that reduction?—No.

1107. Mr. *Ewart*.] Has your process in the examination of articles of gold been changed or improved?—I understand from persons acquainted with this subject, that nothing can be more perfect than the machinery which is used.

1108. Have great improvements been made?—I believe so. Some have been adopted at the office within the last two years; some discoveries, I think, which were made in France.

1109. Into what Government office do your accounts go?—To the Commissioners of Inland Revenue.

1110. Is that under Act of Parliament?—Yes.

1111. Mr. *Muntz*.] In those cases where the silver was found improperly marked, was any explanation ever given by the parties who marked them?—I do not think that any communication was ever had with the offices on the subject. The articles have been brought to the assay office, at Goldsmiths' Hall, from time to time, by manufacturers who have requested us to make an assay of them.

1112. Have you made any report to the Government on that subject?—Yes, I believe these cases have been reported to the Government always.

1113. You do not know of any cases in which any explanation was given?—No.

1114. Mr. *Spooner*.] You stated that in 1844 there was a loss of 2,000 *l.*; was

was that the loss of that one year?—No, not in 1844, but in the five years ending Michaelmas 1844. The business is very variable; we find that when people are prosperous, and when there is a peace, a great deal more is done in the manufacture of the precious metals than during a war. There has been a falling-off lately.

1115. The loss of 2,000 *l.* is spread over the five years ending Michaelmas 1844?—Yes. Then, again in the five years ending Michaelmas 1834, there was a loss of 1,495 *l.*

1116. In looking over this list, I find that the profit for the next 10 years was 2,246 *l.*?—Yes.

1117. How long was that accumulating?—During that time.

1118. Did it accumulate rapidly?—No, gradually.

1119. Did it not begin in 1846?—I think so.

1120. There are two years in which you seem to have made a loss?—Yes, only two.

1121. How came you not to think of reducing the charge before?—We have thought of it continually; but it appears to me that it would not be right that any reduction should take place yet. We have not a sufficient fund to pay the superannuations which we have to pay at this time.

1122. Is it the amount of the superannuations which prevents you from reducing the charge?—The wardens consider that they should have a superannuation fund, so that when the company again make a loss, they should not be obliged to pay those annuities out of the general funds. They amount to 390 *l.* per annum, as mentioned in the Parliamentary Paper, No. 467.

1123. Is this sum of 2,246 *l.* profit the only accumulated fund that you have belonging to the assay office?—That is the actual profit during those years which has to be set against the positive loss. The actual profit for 30 years is 4,565 *l.*; that is the actual amount.

1124. You state that you have no objection to furnish the Committee with the complete report of Messrs. Garrard and Johnson. The Committee will understand that neither the recommendations of Mr. Garnett nor of Messrs. Garrard and Johnson were ordered by Parliament to be published, but merely the facts they stated as to the halls. I have in my hand all the recommendations made by Messrs. Garrard and Johnson, which amount to this: they recommend that all the country halls, except Sheffield and Birmingham, should be abolished.

1125. Do they state the reasons?—Yes; I beg to hand in a copy of their recommendations.

[*The same was delivered in, and is as follows*:]

Your reporters have visited all the goldsmiths' halls now in use in England, viz., Exeter, Chester, York, Newcastle, Birmingham, and Sheffield. They have likewise visited the goldsmiths' halls in Scotland, viz., at Edinburgh and Glasgow. It will have been observed from our report that the halls at Exeter, York, and Newcastle are very ill-conducted, and that by themselves they are incapable of improvement, both from neither possessing any funds whereby an efficient establishment could be maintained, nor any resources from which such could be procured; they would, therefore, recommend that these three halls should be immediately suppressed.

As to the hall at Chester, likewise, it has been shown by the report that much gold has been marked there of an alloy under what is allowed by law, and that the establishment is not carried on in a manner which can assure correctness in its general business, it being still under the control of the same parties, viz., of one family, the principal member of which holds the office of head assayer, or, in fact, general controller. The work marked at Chester comes principally from Liverpool; therefore it is recommended that the hall at Chester should be discontinued, as, from the facility of communication, goods might be sent with almost as much ease to London or Birmingham. There would then be in England three Goldsmiths' halls, viz., London, Birmingham and Sheffield, which, from the now quick means of transit, might be made sufficient for the requirements of the trade.

Your reporters would suggest, that these halls should be put on an equal footing as to diet, charges for marking, &c., and that Government should convey and carry back free from charge all parcels containing plate, &c., to be assayed, &c. That the Goldsmiths' hall in London should be considered the parent hall, and have some control over and connexion with those of Birmingham and Sheffield. That all manufacturers throughout England should enter their names at the Goldsmiths' hall in London, and have the liberty of sending their work there to be assayed and marked. That some understanding and arrangement should be made between these three halls, in concert with the Government, for the prevention, detection, and prosecution of fraud; as the difficulty and expense of carrying on any prosecution is so enormous as to prevent any Goldsmiths' company but that of London

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from entering upon legal proceedings. As an instance in the case of the 'Queen *v.* Warren and Fuller,' tried at Taunton in 1846, the Goldsmiths' Company of London were put to the costs of 811 *l.* 18 *s.*, and failed in convicting, although the case was very clear and very simple.

It is suggested that the diet from Birmingham and Sheffield should be sent annually to the Goldsmiths' Hall in London, to be tested there, instead of its being sent to Her Majesty's Mint; and that such test or trial should be made without fee or reward, thus easing those halls of a heavy charge which has been paid at Her Majesty's Mint, and which from the smallness of their funds they are ill capable of bearing.

Your reporters likewise recommend that the subject of the payment of duty on plate imported should be brought under the consideration of Her Majesty's Government, as regulated by the Act of 5 & 6 Vict., c. 47, ss. 59 and 60.

And they further recommend that the subject of the drawback on plate exported be brought under notice. The debentures are certified at any port by officers of Her Majesty's Customs unknown at the Goldsmiths' Hall, and presumed not to be thoroughly acquainted with the marks, quality, and manufacture of plate, which gives great facility to committing frauds on the revenue; such debentures being paid at Goldsmiths' Hall to bearer.

With regard to the halls in Scotland (Edinburgh and Glasgow), it should be remarked, that the one at Edinburgh is carried on with more regularity as to its general business than that at Glasgow, and as it appears the manufacture of plate in Scotland is not sufficient to afford support to two halls, your reporters would recommend to the consideration of Government whether the business of Glasgow should not be transferred to Edinburgh. It is apprehended, that no material inconvenience would be occasioned thereby from the great facility of communication by the railroad between Glasgow and Edinburgh. Moreover, the company at Edinburgh possesses property, whilst that at Glasgow does not, so that some measures might be pressed on the company at Edinburgh, in concert with the Government, for the better prevention of frauds, which are said to exist at Perth, Inverness, and Aberdeen.

1126. Mr. *Liddell.*] Will you state to the Committee, how the governing body of your company is composed?—The governing body of the Goldsmiths' Company consists of four wardens and 21 assistants; 25 members altogether.

1127. You have a prime warden, and three others; have you not?—Yes.

1128. Are they annually elected?—They are.

1129. Will you state how they are elected?—They are elected by the court of assistants out of their own body.

1130. Mr. *Peacocke.*] What constitutes a member of your company?—There are three modes, by patrimony, by servitude, and by redemption; that is, a man purchases his freedom; he is proposed and seconded, and allowed to purchase his freedom.

1131. What does the redemption cost?—I think it altogether amounts to about 130 *l.*

1132. *Chairman.*] Are there honorary members?—Yes, to whom the freedom and the livery of the company are given.

1133. Mr. *Stanley.*] Are all the members of your company in the trade?—No, comparatively few of them.

1134. Mr. *Ewart.*] Their admission is regulated, is it not, by the ancient charters of the company?—Yes.

1135. Mr. *Stanley.*] Has there ever been any Government inspection into the working of the London Assay Office?—Not that I am aware of.

1136. Mr. *Ewart.*] What was the object of the inquiry of the Committee in 1773?—That was when the Birmingham and Sheffield offices were about to be established.

1137. Then the Committee of 1773 inquired formally into the establishment of new offices?—And they inquired into the establishment of Goldsmiths' Hall as well.

1138. Do you know what the order of reference to the Committee was?—No, I do not.

1139. Mr. *Stanley.*] Is Mr. Jeremiah Fuller still employed?—He is still the chief assayer.

1139*. You stated, did you not, that the total quantity of silver assayed at the London Goldsmiths' Hall was 1,700,000 ounces?—In one year, 1,064,753 were marked.

1140. Do you know the total amount of silver assayed during that year in the whole country?—No, I have no means of knowing.

1141. You have no knowledge of the quantity of silver assayed at any other office than the London office?—No other knowledge than that which would be derived from the Parliamentary Returns.

1142. The

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1142. The Goldsmiths' Company furnish a stamp to the country offices, do they not?—No, we do not; the Board of Inland Revenue furnish that stamp.

1143. You have no direct authority or communication with any of the country offices, have you?—None whatever.

Mr. *Josiah Sharp*, called in; and Examined.

Mr. *J. Sharp.*

1144. *Chairman.*] WHAT office do you hold in the Goldsmiths' Company?—Deputy Warden in the Assay Office.

1145. Is it your duty to supervise the assays?—Yes, I have the control of the whole office, subject to the direction of the wardens for the time being.

1146. Have you an assay master under you?—I have three assay masters.

1147. Is it your duty to be present at all times when assays are going on in the office?—Yes.

1148. Mr. *Muntz.*] The assay masters are not all in the same office, are they?—No.

1149. You cannot see them all at once?—I speak of being present as being present in the office, and having the control.

1150. *Chairman.*] Have you had frequent complaints at Goldsmiths' Hall of articles manufactured in the country being of a quality lower than they were supposed to be by the marks?—We have had many complaints of that kind from members of the trade at different times.

1151. Have you seen the papers which have been presented to Parliament, and the Reports in which reference is made to a number of articles at Exeter and Chester?—Yes, I have seen them.

1152. Can you speak from your own knowledge as to the assays of those articles; for instance, there is a report as to the Exeter hall at page 12 of the Parliamentary Papers; it is called the Assayers' Report, and there are a number of articles set forth as being in various degrees worse than the standard; can you speak of your own knowledge as to those articles being assayed?—Yes; I was present when those assays were made.

1153. Can you speak as to the accuracy of that report?—Yes.

1154. At page 13 you will find, "Gold watch-cases bearing the Chester hall marks of 18 carats, assayed by the Goldsmiths' Company, London"; can you speak of the assays of those cases?—Yes.

1155. At page 14 there is a list of "24 gold watch-cases bearing the Chester hall marks, of 18 carats, sent by Messrs. Roskell & Son, of Liverpool, 13th of March 1845"; are you aware of those being assayed at your office?—I was present at the time, and I can speak as to the correctness of the reports.

1156. Have you any of those articles still in your possession?—Not any of them.

1157. Have you any of the articles mentioned at page 12 or 13?—Not any of those mentioned at page 12, or 13, or 14.

1158. Have you any other assays taken of any of those articles by the Mint or other persons, to test the accuracy of your assays?—I believe the 24 gold watch-cases bearing the Chester marks were handed over to the Mint, but I have not the Mint report; I believe they agreed that we were correct in our examination of them.

1159. Have you had any articles at a more recent date, bearing country marks, which were below the standard?—We had several bearing the hall marks of last year.

1160. Of so late a date as 1855?—Yes. This is a "Report of sundry gold and silver wares, bearing the Chester hall marks, assayed at the assay office, Goldsmiths' Hall, London, by order of the wardens, 7th March 1856."

[*The same was delivered in, and is as follows:*]

Mr. *J. Sharp.*

11 March 1856.

REPORT of sundry GOLD and SILVER WARES, bearing the CHESTER HALL MARKS assayed at the Assay Office, Goldsmiths' Hall, London, by order of the Wardens, 7th March 1856.

GOLD.

A Watch Case, marked (A), bearing the Chester Marks, of 18 carats.

		Car.	*gr.*	
The bottoms	worse	5	$0\frac{5}{8}$	
	or	1	$0\frac{5}{8}$	under the 18 carat standard.
The wires	worse	6	1	
	or	2	1	under the 18 carat standard.

A Watch Case, No. 21,456, bearing the Chester Marks, of 18 carats, of the year 1855.

		Car.	*gr.*	
The outer bottoms	worse	4	$0\frac{1}{2}$	
	or	0	$0\frac{1}{2}$	under the 18 carat standard.
The inner bottoms	worse	4	$0\frac{5}{8}$	
	or	0	$0\frac{5}{8}$	under the 18 carat standard.
The wires	worse	5	$0\frac{1}{2}$	
	or	1	$0\frac{1}{2}$	under the 18 carat standard.

A Wedding Ring, bearing the Chester Marks, of 22 carats.

	Car.	*gr.*
Worse	2	$1\frac{3}{8}$

SILVER.

Two Watch Cases, bearing the Chester Marks, of the Old Standard.

		Dwts.
No. 1.	Worse	5
No. 2.	ditto	10
The wires of the above cases	ditto	13

J. Fuller,
Chief Assayer.

Assay Office, Goldsmiths' Hall,
10 March 1856.

Josiah Sharp,
Deputy Warden.

This is also a "Report of sundry gold and Silver Wares, bearing the Exeter Hall marks, assayed at the Assay Office, Goldsmiths' Hall, London, by order of the wardens, 7th March 1856."

[*The same was delivered in, and is as follows:*]

REPORT of sundry GOLD and SILVER WARES, bearing the EXETER HALL MARKS, assayed at the Assay Office, Goldsmiths' Hall, London, by order of the Wardens, 7th March 1856.

GOLD.

A Wedding Ring, bearing the Exeter Marks, of 22 carats, of the year 1853.

	Car.	*gr.*
Worse	4	$0\frac{1}{4}$

A Wedding Ring (A), bearing the Exeter Marks of 22 carats, of the year 1854.

	Car.	*gr.*
Worse	1	$0\frac{1}{8}$

Six

Six Wedding Rings, bearing the Exeter Marks, of 22 carats, of the year 1855.

		Car.	*gr.*
No. 1.	Worse	0	2½
No. 2.	ditto	1	1½
No. 3.	ditto	1	1½
No. 4.	ditto	1	1½
No. 5.	ditto	0	2¾
No. 6.	ditto	0	1

SILVER.

Three Table Forks, bearing the Exeter Marks of the year 1855.

		Dwt.
No. 1.	Worse	3
No. 2.	ditto	3
No. 3.	ditto	4

Two Dessert Spoons, bearing the Exeter Marks of the year 1855.

		Dwt.
(A.)	Worse	3
(B.)	ditto	3

Two Dessert Spoons, bearing the Exeter Marks.

		Dwt.
No. 1.	Worse	2½
No. 2.	ditto	2½

Two Dessert Forks, bearing the Exeter Marks.

		Dwt.
No. 1.	Worse	1½
No. 2.	ditto	2½

Assay Office, Goldsmiths' Hall, 10 March 1856.

J. Fuller, Chief Assayer.
Josiah Sharp, Deputy Warden.

1161. The report as to Chester relates to two watch-cases, a wedding-ring, and two more watch-cases of silver?—Yes.

1162. Do you know who manufactured those articles?—I do not; I am not sufficiently acquainted with the private marks of the country manufacturers.

1163. Have you them still in your possession?—Yes, I have.

1164. The one paper contains the particulars of the articles manufactured at Chester, does it not?—Yes.

1165. The other contains the particulars of the assays with regard to the Exeter offices, does it not?—Yes.

1166. Have you thought it necessary to test your assays again with regard to those articles; have they been assayed by the Mint?—No, they were assayed by the chief assayer, and the papers are signed by him.

1167. You are satisfied with regard to the accuracy of the assays?—Yes, perfectly satisfied.

1168. There seems to be a very great reduction in the quality; some of them as much as six carats deficient?—Yes; that requires a little explanation. The reports of the gold are generally made from the old standard, and therefore those articles which bear the 18 carat marks, if found of the standard of 18 carats, would be reported worse four, being four carats under the 22 or old standard; therefore this report of six carats one grain is really two carats and one grain under the 18 carat standard.

1169. But articles that are marked "gold wares" are marked either as of 22 or of 18, are they not?—Yes.

1170. There is a figure 22 or 18, as the case may be, is there not?—Yes.

1171. Then as to the watch case you report to be six carats and one grain worse than the standard, was that article marked 22 or 18 carats?—It was marked 18 carats.

1172. Then it was only two carats one grain worse than it professes to be?—Yes; but it is the practice with the assayer, when he reports his gold, to report it by the old standard; he takes the old standard as the foundation, and it is always taken as the foundation.

Mr. *J. Sharp.*

1 March 1856.

1173. Mr. *Spooner.*] What was that article, which you say was six carats under standard?—A watch-case bearing the Chester marks.

1174. It purported to be 18, but was only 16?—Yes, not quite 16.

1175. It is returned there as being six carats under the standard?—Yes, six carats one grain under the standard.

1176. Mr. *Ewart.*] Why do you take the old standard?—It is the original standard; it has always been the practice.

1177. *Chairman.*] The 22 carats is the legal standard for the coin of the country?—Yes.

1178. Mr. *Hankey.*] When you speak of one, two, or three carats worse than the standard, you always mean worse than 22 carats, that being the standard at which gold is coined in England?—Yes, the old standard.

1179. Mr. *Spooner.*] But if it purports to be 18 carats, and is marked so, that is right, is it not?—Certainly.

1180. Mr. *Brand.*] Still you would mark it four carats below the standard; would you not?—Yes.

1181. Mr. *Stanley.*] What is the date of your having made those assays?—They were made last week; the 7th of March.

1182. You stated, did you not, that you remembered those articles enumerated in this report, the watch-cases from Chester in 1846, and that you were present at all the assays that were made?—Yes.

1183. You were present in the room when the assay master made the assay?—Yes.

1184. Who was he at that time?—Mr. Fuller.

1185. Are you aware of the trial that took place with regard to those articles?—I was present at the trial.

1186. Are you not aware that the reason why that trial was not proceeded with, was because Mr. Fuller assayed those articles alone, and there was no other person to substantiate his assay?—I think not; but because no person had tested them but Mr. Fuller; they had not been tested by a second person.

1187. Are you in the habit of being present at all the assays that are made at Goldsmiths' Hall?—No.

1188. Who is present?—No one; but they are all sworn officers.

1189. Who puts the punch mark to the articles?—That is done by a drawer.

1190. Then the drawer merely takes authority to do so from the assay master?—From the assay master's report.

1191. Then there is no other guarantee for the correctness of the assay master than the man's own integrity?—None.

1192. Mr. *Liddell.*] Does not the Act prescribe that one of the wardens should be present during the operation of the assay?—I think not.

1193. Mr. *Ewart.*] But does the Act prescribe who shall be present?—There is no provision made in the Act of Parliament for any one being present.

1194. Mr. *Stanley.*] With regard to the diet, how often is that assayed?—Once a year.

1195. Who is present then?—The whole of the diet committee, which is composed of those members of the court of assistants, more immediately connected with the trade.

1196. The diet is never sent to the Mint to be assayed?—No.

1197. *Chairman.*] It is not required to be so by Act of Parliament?—No.

1198. Mr. *Stanley.*] May not the Lord Chancellor require the diet to be produced if he likes?—I think not, unless an alteration was made in the law.

1199. Is there a difference in that respect in the Goldsmiths' Hall Company from the country halls?—Yes.

1200. Mr. *Peacocke.*] Of whom is the diet committee composed?—Of members of the court of assistants.

1201. How many persons are generally present when the diet is assayed?—Seven, eight, or nine; there must be a certain number; more than five.

1202. Mr. *Ewart.*] The assaying of the diet is not at all defined by Act of Parliament?—No, it is not.

1203. Mr. *Liddell.*] Have you not an officer called the touch-warden?—Yes; it is an old term; I am the deputy touch-warden; formerly the wardens were all called touch-wardens.

1204. Mr. *Ewart.*] That refers to gold, does it not?—It is probable it arose from the term "Touch, of Paris," as used in the 28th Edward the First, and

then certainly was applied to gold only, but afterwards it referred to both gold and silver.

1205. Mr. *Stanley.*] Have you received any information of any articles bearing your mark having been assayed at Liverpool, and found wanting?—Not that I ever heard of.

1206. Or anywhere?—No.

1207. Mr. *Liddell.*] You have no check whatever upon the proceedings of the assayer, have you?—No, we rely entirely upon his integrity, and he is a sworn officer.

1208. Mr. *Spooner.*] And he gives security, does he not?—Yes.

1209. Security for his conduct, as well as for the money matters?—No, there are no money matters.

1210. What is his security for?—I suppose to secure his integrity; I think it is usual for each officer to give security.

1211. Do you remember the form of his oath; is he not sworn to execute his duty according to the Act of Parliament?—Yes.

1212. Mr. *Stanley.*] You have one assayer and two deputy assayers, have you not?—We have three assayers.

1213. What are the salaries of those officers?—The chief assayer has a salary of 300*l.*, and 50*l.* allowed for house rent.

1214. What is the salary of the second?—The second has 200*l.*, and he has a dwelling; and the third has 190*l.*

1215. Mr. *Liddell.*] Are you aware that in the report presented in 1773 the assayer of your company stated that if the assayers were to change the diet, it would be impossible to detect them in any way?—I think that is stated.

1216. Do you corroborate that evidence?—It is possible for the assayer if he is dishonest, as it is possible for any one who is determined to be dishonest, to deceive. We rely entirely upon the integrity of our officers.

1217. Mr. *Stanley.*] Provided the country halls had sufficient means to employ as efficient assayers as you have, the public would have the same security with them as they have with you, would they not?—Provided that they were under proper control.

1218. Have you any other guarantee for the correctness of the assay than the integrity of the man who takes his oath?—It is necessary to have some person to control the whole establishment, I think, in order to see that the working of it is conducted in that regular and systematic way in which it ought to be.

1219. My question had reference simply to the act of assaying, and the security that there is to the public. You state that you give your chief assayer 300*l.* a year, and that he takes a certain oath of office, but no one is present during the time that he is assaying, and, therefore, you must trust to that man's integrity; will you state whether there is any difference in a country hall with regard to this matter, provided they were able to give the same salary as you do, and could obtain an equally efficient man?—I think there is no difference.

1220. Mr. *Ewart.*] It is stated in the memorial presented to the wardens of the Goldsmiths' Company by the manufacturers of silver spoons in London, "that British plate has been ever held in the highest repute by foreigners chiefly owing to the Government hall mark being considered a guarantee of its purity." That refers to your hall, does it not?—I presume it refers to the mark of the Goldsmiths' Company.

1221. Is it the case that foreigners do regard English plate to be so very pure?—I have heard so.

1222. Mr. *Spooner.*] Who scrapes the goods that are sent in to be assayed?—The drawer.

1223. He marks them, does he not?—Yes.

1224. That is all that is required?—Yes.

1225. He is not required to be present at the time that the assay is being made by the assay master, nor the wardens?—No.

1226. They are not required to be present when the assay is made, but merely at the marking and the drawing?—No.

1227. *Chairman.*] Who do you say scrapes the goods?—The drawer.

1228. Then what does he do with the scrapings?—The scrapings are put up in papers bearing merely the number and the weight of the packet, not the workman's name, and by the drawer are put into a box, and taken from that box by the assayer.

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1229. Then when the assayer makes the assay he does not know whose goods they are?—No.

1230. Mr. *Stanley.*] Who is present at the time that the drawer makes the scrapings of the articles?—I am present; that is, in the general way, merely superintending the whole of the operations.

1231. But it is not under your immediate eye, is it?—No, certainly not.

1232. Then is there any security that the scraper or drawer may not by sleight of hand take those scrapings from the very articles that are handed to him?—No, I think not; there are four drawers, and they sit within a short distance of each other, and if an operation of that kind were carried on it must be detected.

1233. But there is no other security than the integrity of the officer?—No; they are all sworn officers.

1234. *Chairman.*] Though those four men sit together, can any of them tell whose goods will be put into his hands to scrape?—Yes.

1235. Do they know beforehand?—Yes; they know from the manufacturer's private mark.

1236. Supposing six manufacturers sent in six parcels of goods for the purpose of being assayed, there is no certainty into which of those scrapers' hands any particular parcel will fall?—No; that is quite accidental.

1237. So that having four persons performing the operation of scraping, collusion would be very difficult between a manufacturer and any one of the scrapers, from the uncertainty of the hands into which his goods would fall?—Certainly.

1238. If there was only one person performing that duty, there would be greater facility for collusion?—Yes; for all must pass through his hands.

1239. Mr. *Stanley.*] How are the articles brought into your office and put into the scrapers' hands?—First of all the manufacturer brings his articles in a bag, with the tickets, as directed by the Act of Parliament; they are received by two officers called the weighers; they are weighed; the weight is ascertained by the weighers, and the notes are examined to see that the proper articles are enumerated on the notes. The weigher likewise examines the work to see that it is in a proper state to be passed into the office, that is, to see that all the parts of the articles are properly brought together, to see that they are not charged with unnecessary solder; and if they are in a proper state they are then passed into the drawing office, where they are drawn, and assays are taken there, and they are then passed, as I before stated, to the assayer.

1240. Then the articles are not placed by the manufacturers themselves in the hands of the drawers, but they go into the weighing office?—Yes; and they are passed into the drawing office.

1241. Mr. *Liddell.*] If you were to receive a dozen tablespoons to be marked, and six of them were a trifle better than the standard and six of them a trifle worse, how could you detect which spoons were below the standard?—I cannot answer that question, unless I am told what the particular quality of the different articles in the packet may be.

1242. Would you not be liable to mark the six worse spoons in the same way as you would the six better spoons, owing to the average being standard?—No; we should condemn the whole, if we found them under the standard.

1243. But supposing six of the spoons were a trifle better than standard, would not they counterbalance the six that were a trifle worse?—They might, and they might not; it depends very much upon the quantity taken from those articles.

1244. You mean the quantity of scrapings taken?—Yes; besides, there would probably be a difference in the colour. There would of course be a difference in the quality of the silver. Those better than the standard would have a whiter cast than those under the standard; and in that case, the drawer would probably separate the packet, and take an assay from each parcel.

1245. Mr. *Muntz.*] The colour would vary in some degree from being exposed to the air, would it not?—Yes; but it must be remembered that those articles are generally fresh from the workman's hands.

1246. Those drawers being in the constant habit of scraping the goods of various parties, cannot they almost tell, from their constant practice, whose the goods are by the style of the workmanship?—Certainly they can.

1247. Mr. *Brand.*] Have you any rule as to the bulk to be assayed each time?—

time?—There is no exact rule; but we make a great number of assays, and that number is regulated according to the weight of the packet, and the peculiar character of the articles in the packet.

1248. Suppose a manufacturer to send in a large amount of plate to be assayed, would you divide that bulk?—Yes; of a single packet we should make three, and it might vary from 2 to 20 or 30 assays; sometimes 30 from one packet.

1249. *Chairman.*] Suppose a man sends six dozen tablespoons, would you make of them one assay?—No, there would be three assays, probably.

1250. Mr. *Liddell.*] Do you think that it is next to impossible for any silver plate of a quality worse than the standard to pass through the office and receive the stamp?—I would not say that it was impossible.

1251. One of the drawers who gave evidence before the Committee of 1773 positively stated that if he or any of the other drawers were inclined to deceive by giving finer silver to the warden than what he took from the work, he knew of no means of detecting them; do you endorse that evidence?—I think that you can only rely upon the integrity of the officers, and there being four of them sitting together. If a man is determined to be dishonest, I do not know any means of preventing him.

1252. You stated in the former part of your evidence that a certain control was necessary; is not the only control now exercised the control of your presence as the warden?—Yes.

1253. Do you register the names of the workers, with an impression of their punches?—Always.

1254. Mr. *Hankey.*] How many trials do you ordinarily make in order to make one final assay; do you not make more than one?—Yes, more than one.

1255. How many do you ordinarily make—? That depends entirely upon the bulk of the packet, and the peculiar character of the work of which it is composed. If it is composed of very small articles, we should make a much greater number of assays in proportion to the weight.

1256. I believe when gold is assayed by an ordinary assayer, for the Bank of England, there are always three assays made; is that the usual practice of the Goldsmiths' Company?—No, it is not.

James Garrard, Esq., called in; and further Examined.

1257. *Chairman.*] ON your former examination you were asked some questions relative to the French system of assaying?—I was.

1258. Have you any further information which you would wish to give the Committee on that subject?—The question I was asked referred more particularly, not to the method of assaying in France, but to the quality of the French silver; and my reply was, that there were several qualities in the French silver. I am now able to give the particulars of those qualities, showing how they correspond with ours.

1259. Will you be good enough to state those particulars to the Committee?—The silver of which plate is chiefly manufactured in France is of a superior quality to our standard, being ·950, or 11 oz. 8 dwts. of fine silver in the lb. troy; consequently containing 6 dwts. more of fine silver in the lb. than the English, which has 11 oz. 2 dwts. of fine silver in the lb. The French likewise use a silver of ·800, or 9 oz. 12 dwts. in the lb.; consequently this is 1 oz. 10 dwts. worse than the English standard, 9 oz. 12 dwts. + 1 oz. 10 dwts. = 11 oz. 2 dwts. being the English standard. The gold which is usually manufactured in France is ·750, or equal to our 18 carats, and none of a worse quality is used; but there are two standards of a higher quality, viz., ·920, being ·004, or a shade better than our 22 carats, and ·840, or about 20 carats. Thus the gold manufactured in France may be said to be 22 carats, 20 carats, and 18 carats; in England, 22 carats, 18 carats, 15 carats, 12 carats, and 9 carats. In France the standard for both gold and silver coin is ·900; thus both contain more alloy than the English; gold in the proportion of 10 to 12. The silver is likewise worse than ours by 6 dwts. in the lb.

Jovis, 13° *die Martii*, 1856.

MEMBERS PRESENT.

Mr. Ewart.	Mr. Brand.
Mr. Spooner.	Mr. Wilkinson.
Mr. Hankey.	Mr. Muntz.
Mr. Liddell.	

THE HON. H. B. W. BRAND, IN THE CHAIR.

Mr. *James Williams*, called in; and Examined.

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1260. *Chairman.*] ARE you one of the firm of James & Josiah Williams, who are large manufacturing silversmiths at Bristol?—I am.

1261. Do you send your work to the assay office at Exeter to be marked?—I do.

1262. How long have you done so?—The present firm have sent for about two years and a half.

1263. Mr. *Spooner.*] Your firm has been established at Bristol for many years?—Yes, for many years; for 20 years, or more.

1264. *Chairman.*] Do you send large quantities of goods to Exeter to be assayed?—Yes, rather large; we sent last year about 34,000 or 35,000 ounces of silver plate, and something like 800 or 1,000 ounces of gold.

1265. Why do you select Exeter?—Because the expense of carriage to Exeter is cheaper than it would be to send to any other hall, and the facility with which the business at the Exeter hall is done, is a great item in matters of business. We can send our wares from our office in Bristol to the Exeter hall, and have them returned back on the following day, early in the afternoon.

1266. Can you send with greater facility to Exeter than to London?—Yes, for this reason: it is necessary that our work should be presented at the Goldsmiths' Hall in London before nine in the morning, and in a canvas bag, or a work-bag. The regulation is, that they will not receive any package or parcel from the country direct into the hall, but it must be consigned to an agent in London, whose business it would be to remove the work from the parcel or box, putting it in a bag, and then taking it to the office before nine in the morning. Our package, if sent from Bristol, would not arrive and be delivered at any appointed agent's in London before the hour of 10 or 11; and the consequence would be, that it would be too late to enter the hall that day, whereby we should sustain the loss of the whole of that day.

1267. Is the assay office at Exeter open every day?—No; three times a week, I think.

1268. You may have your plate assayed in London every day, may you not?—Yes; I believe that is the case.

1269. Will you state the description of work which you sent to Exeter to be assayed?—The regular class of wares, such as spoons, forks, and services of all kinds, all and everything bearing the Goldsmiths' stamp being manufactured.

1270. Mr. *Spooner.*] And watch-cases?—No.

1271. What amount of duty do you pay?—The last year's net return was 2,763*l.*

1272. From your own firm?—Yes.

1273. Have you ever had any of your work broken at Exeter?—Yes, several times.

1274. Will you state upon what occasions that has occurred?—Upon three or four occasions I can recollect most distinctly; the first I remember was about 15 months ago, and again about two months since I think, and several other times intervening.

1275. Are

1275. Are you satisfied with the accuracy of the assayer?—Perfectly so; we have sufficient proof of that in our work being so constantly cut. We do not of course subject ourselves to such scrutiny, unless we have properly assayed the metals ourselves; and we refer also to the authority of Messrs. Johnson & Matthey as our authority for the work; and we have found that the present assay master has been fully competent to his position.

1276. Mr. *Spooner.*] If you send to London, that implies the necessity of your keeping an agent there, does not it?—Yes; I believe the regulation is, that they will not receive any package or parcel direct from the country into the hall.

1277. How does it get out of the office?—It must be fetched away by the agent.

1278. Is there any particular hour for that?—I believe there is; four o'clock I believe is the time.

1279. That involves again the packing up by the agent in London, and sending down again?—Yes, it does.

1280. Have you made any calculation of what that would cost you?—It would be necessary, to carry on our business, which is rather extensive, to send every day I take it, and I imagine that the duty is a responsible one; and I should say that we could get no one sufficiently respectable to do it under something like 50*l.* or 60*l.* a year.

1281. Have you calculated what that would come to per ounce upon the quantity of gold and silver that you would send up?—I have not entered into that calculation.

1282. The profit on plated goods and on silver goods is very small per ounce, is not it?—The profit upon silver wares is very small per ounce.

1283. Would not the additional expense operate so upon the profits as greatly to injure your trade?—It would.

1284. Do you know whether Bristol was not originally in the district allotted to Exeter?—I do not know that; I believe we have a charter for the use of an assay office, but we have never availed ourselves of it; there was a charter

1285. Mr. *Ewart.*] Bristol was one of the places originally intended to be a place of assay, as well as Norwich, was it not?—Yes.

1286. Under what Act of Parliament was that?—The 12th & 13th of William the Third.

1287. Mr. *Spooner.*] Can you inform the Committee how much additional expense would be involved in sending your goods up to London?—I should say on the carriage to London, and the agency, it would be at least, perhaps, 150*l.* a year.

1288. Can you give the Committee any idea of the expense per ounce; should you insure it in the first place?—No; we never do so with any of our packages, and I do not suppose that we should in that case.

1289. You are your own insurers?—Yes, we have been; it would become a question in our mind whether it would be safe to continue to be so.

1290. If the assay office were in London, you would be obliged to send every day, because of the delay that would take place in the delivery?—Yes.

1291. At Exeter you find three days a week sufficient, because there is no delay?—Yes.

1292. Mr. *Ewart.*] Can you state on what principle the Act of the 12th & 13th of William the Third, as stated in the preamble, was founded with regard to these assay offices?—No, I cannot.

1293. Will you just read the beginning of the Act (*the same being handed to the Witness*)?—"Whereas the goldsmiths, silversmiths, and plateworkers of this kingdom, remote from the city of London, are under great difficulties and hardships in the exercise of their trades for want of assayers in convenient places to assay and touch their wrought plate; for remedy whereof, and for preventing all frauds and corruptions therein, be it enacted, by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the authority of the same, that the several cities within this kingdom where the mints were lately erected for recoining the silver money of this kingdom," &c. &c.

1294. Then the principle on which the Act was founded was the convenience of having assay offices near to the traders who wanted their articles of plate

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marked, instead of sending them to places remote?—Yes. It reads on: "York, Exeter, Bristol, Chester, and Norwich."

1295. But it stated distinctly the principle on which the Act was founded?—Yes.

1296. Mr. *Spooner.*] You find the office at Exeter answer all your purposes?—Yes.

1297. It would be a great inconvenience if that office were done away with?—Very great.

1298. Mr. *Wilkinson.*] If the same facilities were afforded in London as in Exeter, would it not be just as convenient to send to London as to Exeter?—The expense of carriage would be greater in the first place, and if they were to receive it, it would be of course in contradiction to their previous manner of conducting their business.

1299. If the same facilities were afforded in London as are afforded in Exeter with respect to receiving the plate every day, would it not be just as convenient to you to send to London as to Exeter?—No.

1300. Mr. *Ewart.*] You have stated that you would have to pay an agent in London if you sent the plate to London?—Yes.

1301. You have to pay an agent at Exeter now, have you not?—No; there is no necessity for an agent. The assay office receives our packages direct, and returns them back again to the station, and that does away with the necessity of an agent.

1302. Mr. *Spooner.*] They unpack and pack again for you?—Yes.

1303. Do they make any charge for it?—None whatever.

1304. They only charge the assay office charge?—That is all.

1305. Do you know whether there has been much silver ware broken up at the Exeter office?—I can only speak as to our own; I think we have had about 2,000 ozs. of silver wares broken, and something like 300 ozs. of gold.

1306. They are very particular at that office, are they?—Very particular; I should have no hesitation in purchasing, and in fact we do purchase all our bulks from the assay report of the present assay master.

1307. *Chairman.*] You stated that the expense of carriage from Bristol to London would be much greater than that between Bristol and Exeter; can you state the difference?—I cannot state the exact difference; but there is considerable difference.

1308. What is the difference in the distance?—About 30 miles, I think.

1309. Mr. *Hankey.*] Is it 30 miles shorter to Exeter?—Yes.

1310. One is about 120 miles, and the other about 100?—Yes.

1311. Mr. *Ewart.*] Is Exeter conveniently situated for the south-western district of England as a place of assay?—Yes, decidedly

1312. Certainly more convenient than Bristol would be?—Yes.

1313. The Legislature originally contemplated Bristol to be a place of assay, did it not?—Yes.

1314. How did it happen that Bristol did not become a place of assay?—I believe no application was made for it; we being the only manufacturers in the town, we never sought for it, and the Exeter hall proved so very efficient.

1315. Are you the only manufacturers of plate at Bristol?—I believe we are, with the exception of some small concerns.

1316. *Chairman.*] Is the manufacture of plate at Bristol increasing?—Yes, I am happy to say it is.

1317. Mr. *Ewart.*] Do you export any articles abroad?—Yes, very largely.

1318. Has that export trade increased?—Yes, very much.

1319. To what countries do you export?—We export a good deal to America.

1320. To the United States?—Yes; and to the Cape of Good Hope, the Channel Islands, and various parts.

1321. What articles principally do you export?—The bulk consists of spoons and forks.

1322. That export trade is increasing, is it?—Yes, very much so.

1323. *Chairman.*] From a Report before the Committee, it appears that in the year 1851 there were five manufacturers of plate at Bristol; are the Committee to understand that that is not correct?—I believe there are two besides ourselves, and they are very minor manufacturers; I was not aware of the existence of any.

1324. Are

1324. Are you clearly of opinion that the manufacture of plate at Bristol has increased of late years?—I can only speak as to our own business, and that has increased greatly.

1325. Mr. *Spooner.*] What did you pay in 1854?—I do not recollect.

1326. Was it more or less than in the other year you have spoken to?—I think more.

2327. What did you pay in 1855?—It was 2,763 *l.*

1328. Mr. *Ewart.*] Are they in the habit at Exeter of allowing plate to be marked with the initials of the dealers, instead of the marks of the manufacturers?—Yes.

1329. Do you consider that an objectionable proceeding?—Not at all.

1330. But it is stated in a paper which is before the Committee, that the practice of permitting plate to be so marked, affords means of evading one of the checks contemplated by the Act of Parliament, and is therefore very objectionable?—We only use it in one case, and that is in the case of a very large consumer; his name is duly entered in the register kept at the hall, and there is no difficulty in ascertaining who the manufacturer was.

1331. Mr. *Hankey.*] You stated that there were about 34,000 ounces of plate which you had assayed and marked at Exeter last year; can you state what, out of that 34,000 ounces, the probable amount was in spoons and forks?—I should say that the principal part of it was spoons and forks.

1332. Was it as much as 32,000 ounces in spoons and forks?—Yes, I should think it was about that.

1333. You also stated that there were 800 or 1,000 ounces of gold; do you wish to correct yourself now by saying 800?—Yes; 820, or about that.

1334. What do they consist of?—Of wedding-rings.

1335. Nothing but wedding-rings?—No; of the old standard of 22 carats.

1336. Are all the goods which are sent by you manufactured by you?—They are.

1337. Entirely?—Yes.

1338. You stated that you referred to Messrs. Johnson & Matthey in London to verify the accuracy of your assays?—Yes; we always do so in any case of dispute or purchase.

1339. Only in cases of dispute?—No; we refer to them in all cases of doubt.

1340. What course do you take in sending to them; how do you send the goods to them to be assayed?—We send them a sample, or a cutting, or clipping from the bulk of the metals, for their report; a very small portion is necessary for them to give a report upon any quantity.

1341. You also stated, did you not, that you considered the assay of the assay master at Exeter so good, that you did not require any other proof to satisfy you that the metal was correctly assayed?—I would never like to depend on any one person's authority; we take our own assay, and the assay master's assay, and generally Messrs. Johnson & Matthey's assay; there are three generally in any case of doubt or large purchase.

1342. Then you are in constant and frequent correspondence with them?—Yes, we are.

1343. Then if you were to send up all your goods to them, you would save the expense which you are now put to by additional communication with them for the purpose of verifying your assays?—We never send them our goods in bulk, but only a chipping or scraping from them; for instance, that is an assay, (*producing the same*).

1344. Mr. *Spooner.*] That you send up to them in London?—Yes.

1345. Mr. *Hankey.*] Would it not save the trouble of sending to Messrs. Johnson & Matthey for assays, if they undertook the whole management of your business in London, and had the goods assayed at the Goldsmiths' Hall in London?—We have done so in many cases, and it is the usual practice. When any work is sent to the Goldsmiths' Hall in London, and there is any doubt about it, the referees are Messrs. Johnson & Matthey, and that is decisive: they are the authorities we go to.

1346. If there was a goldsmiths' hall established at Bristol, you would be saved all the expense of sending your goods anywhere else?—Yes, certainly.

1347. Do you think it desirable to have a hall established at Bristol?—To speak selfishly, I should say not; I would rather there was none established there. We have the monopoly there, which we should not enjoy if a hall was

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established, because the existence of a hall brings about it a large number of manufacturers.

1348. Then it is solely because you would benefit more as a trader in having no competition at Bristol that you think it is better to have the hall away from the town where the goods are manufactured?—Decidedly, that is our opinion.

1349. Mr. *Ewart.*] How would that be for the good of the town at Bristol?—It would be no benefit to the town.

1350. Mr. *Hankey.*] The distance between Exeter and Bristol is 76 miles; what is the distance between Bristol and Birmingham?—I believe it is nearly 100 miles.

1351. Have you ever sent any goods to be assayed at Birmingham?—No.

1352. Do you know anything of the assay office at Birmingham?—Nothing whatever. Wares marked at Birmingham would not sell in the market, the Birmingham mark not being supposed to be one that would be received by the trade generally; it is only used for trinkets and trumpery wares.

1353. You think, then, that the Birmingham goods are not in very high repute?—I speak now of solid work, such as spoons, forks, and services, and I venture to say that no one would purchase them from the Birmingham Hall; it is not even a hall for that purpose, and never is used for it.

1354. That is the opinion you entertain, as a tradesman, at Bristol?—Yes; and I speak the sentiments of the trade.

1355. Mr. *Ewart.*] They deal at Birmingham in articles of a light and more elegant description?—Yes; little trinkets.

1356. Mr. *Spooner.*] Do you say this from your own knowledge?—Yes, from long experience, and an intimate knowledge of the trade.

1357. Do you know at all what quantity of goods are marked at the Birmingham assay office?—No, I do not; there is no manufacture in Birmingham of any kind in our line of business; we supply the whole of the Birmingham market; there is not a solid spoon marked in Birmingham or a solid piece of plate. All the work marked there, I believe, to be small things, such as trinkets.

1358. Mr. *Hankey.*] Have you given the Committee any account of what the total expense was that you were put to for sending goods to be marked away from Bristol, irrespective of the duty; if not, will you state what is the expense incurred by sending goods away, independently of the duty?—Only the expense of carriage.

1359. What does that amount to in the year?—Perhaps 30 *l.* a year.

1360. That is all the expense you incur by sending goods to Exeter?—Yes.

1361. Mr. *Ewart.*] Do you insure?—Never.

1362. Mr. *Hankey.*] The sum you have given in fact represents the whole trade of Bristol?—Yes, with very little exception; I do not know what the others may do.

1363. But so little as scarcely to be worth consideration?—Just so.

1364. Mr. *Spooner.*] You think that the circumstance of there being no hall at Bristol prevents the manufacture extending into other hands besides your own?—That is our opinion.

1365. Mr. *Ewart.*] Do you think that it is an advantage to the people of Exeter to have a hall at Exeter?—I cannot say; I should suppose it was.

1366. Might it not, therefore, be an advantage to the people of Bristol to have a hall at Bristol?—It would have the effect of bringing more manufacturers into the town.

1367. Would it not, therefore, be a good thing for the people at Bristol?—It might be, but it would not be so desirable for us.

1368. Mr. *Wilkinson.*] What you mean to say is, that you are capable of manufacturing all the plate that is wanted at Bristol?—Yes, I believe we are.

Mr. *William Thomas Maynard,* called in; and Examined.

Mr. *W. T. Maynard.*

1369. *Chairman.*] ARE you the assay master of the Exeter Goldsmiths' Company?—I am.

1370. How long have you been assay master?—I was appointed on the 25th of September 1854, and undertook the duties on the 30th of September, after the quarter-day; from the 29th of September 1854.

1371. Whom did you succeed in your office?—Mr. Isaac Parkin.

1372. When

1372. When were you appointed, and by whom?—I was appointed on the 25th, and I took to the duties on the 30th of September; I was appointed by the then wardens.

1373. Of whom did you learn the art of assaying?—I practised it under my father, or with him, who was, I think, 33 years assayer to the Exeter Goldsmiths' Company, from 1816 to 1849; he was appointed in 1816, and died in 1849; I do not say during the whole of that time.

1374. Have there been any alterations made in the apparatus for assaying at Exeter since your appointment?—Immediately after my appointment I suggested to the wardens that it would be advisable to have a new furnace erected, and that the scales should be re-adjusted, and that we should get new weights, which was immediately complied with.

1375. To whom did you make that recommendation; to the wardens?—I did not exactly understand the weights of the person whom I succeeded, and I wished to have the scales re-adjusted, to insure their accuracy; they were sent to London to Messrs. De Grave, Short & Fanner, assay and diamond scale-makers, to have them adjusted.

1376. You were doubtful as to the accuracy and efficiency of the apparatus which was used?—I felt that I should be able to work with greater confidence after having them properly adjusted.

1377. In what particulars was the apparatus inefficient?—I wished to be sure that the scales would break nicely, and that they should be adjusted by a competent person, and then I thought I should be able to work with more confidence if I had a furnace in which a regular muffle was constructed.

1378. Mr. *Spooner.*] There was no muffle before?—No, not as at present used.

1379. What was in use when you were first appointed?—I could hardly describe it to you; there was a fire-place, in which the muffle used by the then assay master was placed, but not a muffled furnace, closed all over, as our present furnace is.

1380. You thought that the furnace as you found it was not a sufficient furnace, and you had it made, as you thought, sufficient?—Just so.

1381. *Chairman.*] You consider the apparatus now is in an efficient state?—I think so.

1382. Of what are the cupels composed?—They are composed of bone-ash (*producing some*).

1383. Mr. *Wilkinson.*] Have you one there that has been used?—Yes; these are cupels that are made under my own direction, at the company's expense. These are cupels (*pointing to the same*) which have not been used, and these are the cupels (*pointing to the same*) after use, and after absorbing a certain portion of lead.

1384. In what respect do they differ from those that were in use before you became assay master?—Not in anything that I know of. I knew nothing of the office before. I had not attended there in any way; they are nearly of the same form; I do not know that they differ. I do not know how the assay master then used to prepare his cupels.

1385. Mr. *Ewart.*] Was the former assay master in the habit of repeatedly using the same cupels?—I know nothing of his treatment.

1386. You are not in the habit of using the same cupels?—No.

1387. It is not a correct proceeding to use the same cupels over again?—The principle of using a cupel would be this: that it would absorb its own weight of lead; consequently, if I had a cupel that would weigh three times more than the usual weight, it would then absorb more lead than an ordinary cupel; but still I do not use it over again.

1388. *Chairman.*] You think, therefore, that it would be an improper practice, and liable to lead to error, if they were used repeatedly?—They could not use them after they were filled. If there was sufficient bone ash left unimpregnated with lead, I do not know that that would lead to a very serious error in the result.

1389. Mr. *Ewart.*] Lead would not then be absorbed into the cupel?—Certainly not; this cupel (*exhibiting the same*) would absord something more.

1390. Then it would be an improper proceeding if the cupel was so filled as that it would not absorb lead from the silver?—Yes, unless there was sufficient bone ash left.

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1391. If it was filled with lead, it would not be porous, and therefore it would not absorb any more lead?—Certainly not.

1392. *Chairman.*] How often do you attend the assay office to assay?—Three days each week, Tuesdays, Thursdays, and Saturdays.

1393. Was that the practice, are you aware, before your appointment?—During my father's time there was five days for marking a week. In Mr. Parkin's time I believe it was five days; I think Tuesdays, Wednesdays, Thursdays, Fridays and Saturdays.

1394. From what towns do you receive the work to be assayed?—From Bristol, from Plymouth, from Devonport and from Teignmouth.

1395. Are all the parcels of work received regularly entered?—Yes; they are in the day-book, which I have here, a day or rough book, which is kept for that purpose (*the same was handed in*); the last day's work was March the 11th. We receive from each manufacturer duplicate bills in this form (*exhibiting the same*); one bill we keep regularly filed at the hall, and the other is sent to the Stamp Office; we also keep this check-book (*producing the same*), at the hall; the counterpart is handed to the manufacturer, a copy of this, which is supposed to be always kept filed, to be produced.

1396. Do you keep an impression of the punches with the marks of each manufacturer?—Yes; we call it the name plate (*producing the same*), on which is struck the impression of each manufacturer's punch. This is a book (*producing the same*) explanatory of the punches; and opposite each number are the initials of each manufacturer's name, and the book will tell you who the manufacturers are, and their residence.

1397. Who marks the work?—I do occasionally, assisted by the deputy warden; we have a great deal to mark occasionally; he then renders me assistance, on my asking him.

1398. Do you give him authority to mark the work?—I do not think it requires authority; he sits with me.

1399. Is he always present when you assay?—Not necessarily present when I assay; he would come in during the progress of the assay, and having ascertained that the work was standard, he would then unlock the box in which the punches are kept with one key, and I unlock it with the other key, and then I have access to the punches, but not otherwise.

1400. Has he the custody of one of the keys?—Yes, of the iron chest in which the punches are kept.

1401. You have the custody of the other key?—Yes.

1402. Are there only two keys?—Only two keys; but I have the key of the hall as well; the punches are literally under three locks, because I have the key of the hall, and no manufacturer can have access to the hall.

1403. None of the wardens have the custody of the key?—No; it is the deputy warden and myself.

1404. What is done with the punches after the work is marked?—They are put into the iron chest, and locked by myself and the deputy warden.

1405. Do you take the diet from the work that you have to assay?—Yes, I do.

1406. What do you do with the diet?—After making the assay, we put it into the diet box, either myself or the deputy warden; he frequently does it, or it is done by me in his presence, and then the diet box is put in with the punches, and put under a double lock.

1407. Do you assay the diet at the end of the year?—I have never assayed the diet in bulk; the diet consists of scrapings that we take from each parcel, so that in small portions it has constantly been assayed, and I do not see much good that would result from my doing it. I think, to have a fair assay from the diet, it ought to be melted, and then cut a small portion from it. I am constantly assaying the diet in small portions from each parcel of work that I receive.

1408. Are you in the habit of sending the diet to the Mint to be assayed?—Never.

1409. Have you ever been required to do so?—Never. The Act of Parliament empowers the Mint to send to us for it, but they have never done so, and it is not our place to send it to them.

1410. Have you any control over the diet after it is deposited in the box?—None whatever, solely. I have access to it when the box is unlocked to put

the diet in the succeeding day, or at the end of a day, in the presence of the deputy warden or the warden; the warden, who lives quite near the premises, comes in at all times, and the deputy warden is always there; I have never solely access to the punches or the diet; the warden would have no fixed time of coming there. I do it in the presence of the deputy warden.

1411. Since you have been assayer, has there been any work broken down as being below the standard?—I have a statement here, taken from our day-book (*producing the same*), from which it appears that in the last 15 months I have broken 1,481¾ ozs. of silver, and 162 ozs. of gold wedding rings. That bears the date of the month with which the day-book will correspond. (*The same was delivered in.*)

1412. Can you give the Committee any information as to the amount of work broken previously to your appointment?—I have never sought for it, but I have a return (*producing the same*) which I think will give some idea of it.

1413. Mr. *Spooner.*] Can you give the Committee the result of it: has there been a larger proportion of silver goods broken since your appointment than there was before?—Considerably.

1414. Can you state in what proportion at all?—I do not know; I never compared them.

1415. But it has been considerably more, has it not?—Yes.

1416. Does this Return show the amount of plate broken?—I think it does; it is for five years. (*The same was delivered in.*)

1417. *Chairman.*] What books are kept at the office?—We keep the books I have just produced; the day-book, the ledger, and the hall book.

1418. When you succeeded Mr. Parkin, is it the fact that he resided at a public-house?—His private residence was at a public-house; no doubt of it.

1419. Generally speaking you cannot give the Committee any information as to the management of the assay office in Exeter previously to your appointment?—I was not in the habit of attending the hall during the time that Mr. Parkin was the assayer.

1420. How long was Mr. Parkin the assayer?—I think he must have been four or five years.

1421. Did he succeed your father?—Yes, and I succeeded Mr. Parkin.

1422. Mr. *Spooner.*] Will you state the way in which a check is kept upon the assay master, as to the amount of duty that he receives, and the amount of duty that he pays over to the treasury?—I have no control over the duty. I do not receive it.

1423. Who does receive the duty?—The treasurer.

1424. Who pays it to the treasurer?—The various manufacturers.

1425. How do they pay it to him?—We keep an account in the day-book, and the clerk takes a corresponding bill to this (*exhibiting the same*), from which he enters it into the plate duty book, and once a quarter he collects this duty from the manufacturers.

1426. Is it the clerk, or who is it, that goes round to collect it?—I think it is the clerk, either the clerk or the warden; I rather think it is the warden; the clerk sends in the statement.

1427. The clerk sends in the statement of what is due from the different manufacturers to the warden; is there only one warden?—We have two wardens.

1428. Does the clerk send the account to both of them, or to one?—He sends the account to the head warden, who is also the treasurer.

1429. Then the head warden receives from the various manufacturers the sums which this clerk so charges?—Yes; I should say that the various manufacturers give security to the hall for the amount of duty that they may incur, and then they pay it to the treasurer.

1430. You give them credit, taking security for the amount, do you?—Yes.

1431. What check is there that that account so kept by the clerk is accurate?—Every parcel of work we receive with a duplicate bill, and this bill is filed at the hall, and the clerk once a week takes the bills which have accumulated for the week, and from them he makes up the duty book, and gives an order for the duty.

1432. Does any one compare those tickets with the entries in the clerk's book?—They are regularly entered every day by the deputy warden in that book; and after the work is marked, I examine the entries of the day's work, and

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and I sign my name and he signs his name in the day-book. The clerk always, once a week, from the day-book makes up the ledger, and at the same time he takes away the corresponding bill to this to his own house.

1433. Does the treasurer give security?—I am not aware that he does.

1434. Is he a sworn officer?—I am not aware that he is.

1435. You are sworn, are you not?—Yes.

1436. Mr. *Wilkinson.*] Does the return of the broken plate which you have put in contain the names of the manufacturers by whom the plate was sent?—I have not made a return of that.

1437. Is such a return kept in your office?—Yes; entered in the day-book.

1438. You stated that there has been considerably more plate broken by you than by your predecessors; has that been the result of greater care on your part, or greater carelessness on their part?—I cannot speak to that; I can only speak of my own practice. I could not return a direct answer as to what it may have resulted from; I can only say that such has been the case. I have detected a large quantity of work to be below standard, and have cut it.

1439. Mr. *Ewart.*] As to the marking, are some of the marks which you put upon that plate the names of the dealers, or are the articles exclusively marked with the names of the manufacturers?—We receive from Messrs. Williams, of Bristol, work bearing the name of the party to whom, I understand, he sells the work, and that punch is also entered with his.

1440. In that case it would be the dealer's name?—Yes; but that punch is also entered upon our plate, the dealer's punch having been sent to us by Mr. Williams.

1441. Then in some instances plate is only marked with the name of the dealer, and not with the name of the manufacturer?—Yes, in that instance.

1442. Do you think that that is an objectionable or an unobjectionable proceeding?—I think the spirit of the Act of Parliament is this, that in the case of any work found to be below standard, the object would be to trace to the person who made it, and if any party asked me who made it, I should know at once that it was made by Williams, of Bristol: the plate-book will testify that.

1443. But if the name of the dealer, and not of the manufacturer, were on that plate, you could not say at once who made it, could you?—I could say.

1444. By a reference to the book?—From my own memory.

1445. Is it not more desirable that the name of the manufacturer should be stamped upon the article?—It may be so.

1446. Was that, or not, do you think contemplated by the Act of Parliament?—The contemplation of the Act was that it should bear the initials of the manufacturer's name; it states, "And if any such goldsmith, silversmith, or plateworker shall not enter his name and mark and place of abode as aforesaid, or shall strike any other mark on plate but what is so entered," and in this case there is no mark but what is so entered.

1447. Is it not more desirable, because it is more direct, that the manufacturer should put his name on the article?—I really do not see that it would operate much in this case.

1448. Mr. *Spooner.*] Mr. Williams admits himself that he ought to be answerable as the manufacturer of those goods which bear the mark of the dealer?—Certainly.

1449. It is with his consent that the mark of the dealer is substituted rather than his own?—Certainly.

1450. He is responsible for that mark?—Yes, certainly; it is entered in our plate, and carried out.

1451. Mr. *Wilkinson.*] May it not be the case that a dealer may have his goods from more than one manufacturer?—Possibly.

1452. In that case your mark would be no guide?—It would bear the Exeter hall mark, and it would be at once known at what hall it was marked.

1453. But the object is to know who made the plate, and you state that in this case you put the name and mark, not of the manufacturer, but of the dealer, by the direction of the manufacturer?—Yes.

1454. As it bears only the mark of the dealer, and not of the manufacturer, it may happen that the dealer may buy his goods of more than one manufacturer?—If it bore the Exeter hall mark we could trace it to the person of whom he bought it.

1455. Mr.

1455. Mr. *Spooner.*] You would not mark with any mark that was not entered in your book?—No.

1456. And that entry shows the manufacturer's name, does it not?—Yes.

1457. Mr. *Ewart.*] Is it not desirable that the information should be direct, and not circuitous; that it should be derived from the article itself, and not from the book?—I have never heard of any complaint.

1458. But as a matter of plain common sense, would it not be better?—Perhaps so.

1459. Mr. *Spooner.*] Is not the purport of that Act of Parliament that the office should be able at once to know who is the manufacturer of every piece of plate that you mark?—Yes.

1460. And the way in which you enter those marks, whether in the name of the dealer or in the name of the maker, affords you that information at once?—Certainly.

1461. Mr. *Hankey.*] You stated that the scales were re-adjusted when you came into office?—Yes.

1462. Does not the accuracy of the process almost entirely depend upon the perfect accuracy of the scales?—Very much so.

1463. Do you know how long it had been since the scales had been adjusted?—I knew nothing of the management of the office till I went to it.

1464. Since you have been there, have you had your scales examined again?—Certainly not; they have not required it; I test them on each occasion.

1465. You do not think it necessary to have any periodical examination of your scales?—I examine them every time I commence assaying.

1466. You have stated that you attend three days in the week at the office?—Yes.

1467. Are you engaged in any other business yourself?—Yes.

1468. As a silversmith?—No.

1469. Have you given any account of the expenditure of the office generally, and of the income?—No; the warden would give that more correctly than I can.

1470. What was the total amount of work stamped at Exeter during the last year?—In the year 1855 I find that we had 56,807 ¾ ozs. of silver.

1471. Confining ourselves to silver, it has been stated to the Committee, that about 34,000 ozs. of that came from Bristol; where did the remainder come from?—From the various manufacturers.

1472. What amount of silver wares is manufactured in Exeter itself?—I cannot tell.

1473. Do you not enter in some account where the goods come from?—In our day-book.

1474. Is there any analysis of that made, or can the Committee learn that?—The Committee could learn it from the ledger.

1475. It has been stated that 34,000 ounces came from Bristol; where did the remainder come from?—From the various places that I have named.

1476. You have mentioned Exeter, Plymouth, Devonport, and Teignmouth; what proportions come from those places?—The larger part of the remainder would come from Exeter.

1477. Is that portion which comes from Devonport or Plymouth of any importance in magnitude; is the number of ounces of any considerable amount?—Not to any considerable amount.

1478. What is the general character of the work that is stamped at the office at Exeter?—We get table and dessert forks, table and dessert spoons, tea-spoons, mustard spoons, and a variety of plate; we get tea services and coffee sets from Messrs. Williams of Bristol; they are, strictly speaking, the only plate-workers who send.

1479. You do not receive from Exeter, from Devonport, Plymouth, or Teignmouth any amount of any other work than spoons and forks, or anything to signify?—Nothing to signify.

1480. What quantity of gold did you assay during the last year?—Eight hundred and thirty-eight ounces and 13 dwts. of gold.

1481. That comes exclusively from Bristol, does it not?—No; there are other places; we receive gold from Plymouth, and from Exeter, and from Teignmouth.

1482. It has been stated to this Committee, by a witness from Bristol, that he

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he sent last year 820 ozs.; if only 860 ozs. were received there, then there can be scarcely anything of any importance sent from any other place?—Mr. Williams may have been speaking from memory; I do not suppose that he could be sure of that.

1483. Is there any other gold work stamped at Exeter of any kind except gold rings?—Yes; on one occasion two medals for an archery fête were marked; but not generally of any consequence.

1484. They are nearly the only thing that is stamped?—Yes, gold wedding rings.

1485. You stated that one of the keys of the office was kept by the warden; are both the keys never in your possession?—Never; they never have been.

1486. You never have the entire control over the punches, or over the diet?—I never have.

1487. It was stated to the Committee that it was a great convenience to the manufacturers of Bristol to send the work to Exeter to be stamped, because the work was received at Exeter direct, without the intervention of any agency; will you state to the Committee in what way you receive the work from the manufacturers in any other place than Bristol?—Just in a similar manner. It comes direct to the hall; we receive it; it comes by rail in a parcel.

1488. Who tests the accuracy of the weight of that work which comes in?—The deputy warden.

1489. Supposing there was any dispute; if a manufacturer sent goods to your office by railway to be stamped, and when the goods came back, there was a certain portion missing, what proof could he give that he ever had sent that quantity of goods to Exeter?—I have never known such a case.

1490. You do not require any proof of the delivery of the goods, by the signature of the person, or by a description of the parcel made out by the person who leaves the goods?—Just in the usual way of delivering parcels: the railway company send their accredited deliverer, and he brings the railway book of the goods, and I sign my name as having received such a parcel.

1491. That is merely as to the receipt of the parcel; you do not sign your name as having received so many hundred ounces?—The railway porter does not know what he delivers to me.

1492. Then there would be no proof whatever that the goods which the manufacturer had sent had been delivered at your office?—No proof that he had sent anything to me.

1493. All the proof he would have would be that he had sent a parcel which had been delivered?—Yes, nothing else; not of its contents.

1494. Mr. *Spooner.*] Do those goods generally come packed in a box?—From Bristol, of which I keep one key; that is Mr. Williams's box.

1495. If that box had been opened, or in any way tampered with, you would have detected it?—Certainly; because the numbers of the articles are sent in those bills, and the weight and the number would show me.

1496. How do they come?—Tied in a parcel, and the cord sealed.

1497. You would detect it, if the parcel had been opened after it left the manufacturers?—I should not know whether it had been opened; but I should know whether it contained the number of articles set down.

1498. You stated that the parcel was sealed; do you mean with any particular seal?—None; just the only caution that a person uses in sending valuable articles.

1499. When you receive the parcel, you receive with it an account of what it contains?—Yes.

1500. Do you examine the contents, to see that the contents answer to the account which you receive?—The weight is my guide; I examine it, to charge the duty, or the deputy warden does it.

1501. Mr. *Hankey.*] If any goods had been abstracted between their leaving the manufacturer and coming to the hall, you have no possible means of knowing whether such has been the case or not?—Certainly not; but should I find anything of the sort, I should put myself immediately in communication with the manufacturer.

1502. It would never be called to your attention till it was intimated to you by the manufacturer, or the person who sent the goods?—Yes; the manufacturer would send a bill stating the weight, and, for instance, supposing it stated 99 ounces, and I weighed the parcel, and found it to contain only 90 ounces, I should

I should then look to the number of the articles, and if there should be 25 spoons, and I found instead only 23, I should immediately communicate with the manufacturer.

1503. Would it not be better that the person who brought the goods to the office should see them weighed, and received a ticket acknowledging that such an amount of goods had been received at the office?—That would be a matter between the manufacturer and the railway company; it has nothing at all to do with the hall.

1504. Mr. *Ewart.*] With regard to marking, are you aware whether or not the Goldsmiths' Hall in London ever mark any work except with the manufacturer's name?—I know that a manufacturer from Exeter has sent some spoons which he has manufactured to a party in London who is a manufacturer; the spoons bore the punch of the manufacturer at Exeter, and the manufacturer in London passed them into the Goldsmiths' Hall, and they were there marked. I have the spoons in my possession.

1505. *Chairman.*] It appears by the Return which you have put in, showing the weight of plate broken, that there were 1,108 ounces broken in one day; will you account for that?—Those 1,108 ounces came in one parcel, and they were under the standard.

1506. Has any work been broken that has passed through your hall with your standard mark upon it?—Not to my knowledge; I only saw a report casually this morning, in which the Goldsmiths' Hall in London charge us with that; but that would not be a fair criterion, if, in marking 60,000 ounces in a year, you might pick out one or two spoons that were defective. I take the diet, which is composed of scrapings from the bulk of that work, and from that I weigh my nominal pound, which is only 12 grains, and I make upon work of that sort three or four assays, and it is possible that there may be two or three articles under standard, and I could have no knowledge of it.

1507. Then you cannot say that any work has not passed out of your hands with the Exeter mark on it under the standard?—Certainly not, nor any other assayer. We do not assay each individual spoon or fork; that would be an endless job, and no office, I consider, can undertake to say that.

1508. Mr. *Muntz.*] Some of the spoons would be of a better quality, although some of them might be worse?—The manufacturer would hardly send it if he knew it to be better than standard; he tries to work near the standard.

1509. If you arrive at a correct general result from an assay of spoons, some of which are worse than others, there must be some which are better?—It may happen that I have never assayed the diet from two or three. In a bulk I scrape off eight grains from every 12 ounces, consequently I scrape from the bulk, and from that I take and weigh up my nominal pound, the weight of the assay, which does not weigh but 12 grains.

1510. Supposing you have a score of spoons to assay, do not you take some scraping from every spoon?—Yes, certainly, and if they were below the standard, they would be detected; but in 1,000 ounces it is a very different matter.

1511. You assay anything that is sent to you, do you not?—Yes.

1512. Then suppose a person sends to you a score of spoons to assay?—I would assay them, and scrape every one, but not make a score of assays.

1513. Then suppose you scrape every spoon out of the score, you have said that some may not be of exactly equal quality; but if some of those are not of the proper quality, there must be some which are of too good a quality?—I did not make the remark which I did relative to a score, but I said it supposing you sent me 1,000 ounces.

1514. Mr. *Spooner.*] You do not, in the case of a large bulk, take something from every article?—Yes, something from every article; and we mix it up indiscriminately.

1515. You do so mix it up together, and then assay it?—Yes.

1516. Then supposing you find those scrapings so mixed up and assayed correct?—If I find them correct, I mark them.

1517. But you have said, in that parcel there may be some of the goods that are not up to the mark?—Certainly.

1518. Then if that is so, there must be some above the mark, or else the assay that you make would be below the mark?—Supposing that in a bulk of 1,000 or 900 ounces, there were half a dozen forks below the standard, I would

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scrape those in common with the others, and it may happen that not one portion of those six scrapings may ever get into the assay.

1519. Why?—Because it is mixed up; I do not take the whole; it may be still in the diet, and it may escape me altogether; but if I saw that fork, which from its appearance was below the standard, I should assay it; but the eye can scarcely detect so small a difference; the idea of an article being a pennyweight and a half under standard, which is merely 4½ *d.* in 12 ounces, is a matter which, strictly speaking, does not interfere with the revenue; it would be a matter for the public; but they never sustain any loss, for the evil actually comes back upon the manufacturer himself.

1520. If you have a large quantity to assay, and there is a small quantity which is not up to the standard, you may not discover it?—Certainly not, nor any other assay office.

1521. Do you happen to know anything of some rings that were taken to Goldsmith's Hall by Mr. Chaplin, a London ring-maker?—I know nothing of the circumstance.

1522. Did you ever hear of it?—From the Report.

1523. Do you happen to know whether Mr. Gregory, upon whose evidence chiefly the Report before me was founded, was ever charged with having forged the Exeter mark?—In my own knowledge, he was charged, tried, and convicted before Mr. Serjeant Gaselee.

1524. *Chairman.*] Are the Committee to understand you to say, that you cannot be quite sure that no work passes out of your hands with the Exeter hall mark upon it that is not below the standard?—Certainly; I should not do it if I knew it. I am bound by oath that I will not touch or mark anything below the standard; still it may be so unwittingly I should do so.

1525. Then you would not be surprised to hear that evidence has been given that some work has been received at Goldsmiths' Hall below standard since you have been the assay master at Exeter?—Certainly not. In conversation with Mr. Williams this morning, he told me that once he bought a silver waiter which bore the London hall mark, and he cut out the centre of that waiter to make it into another form, and he sent it to the London hall some years ago to be marked, and it was there broken; and my father kept in his possession for some years work that was stamped at the London hall, which he had refused to mark, as being below the standard; by the consent of the wardens it was sent to the London hall, and there it passed, although it was 4½ dwts. below the standard.

1526. Mr. *Ewart.*] Was the piece of plate to which you have referred melted before it was broken?—I understood from Mr. Williams that a large plain piece was cut out, and worked into another form.

1527. *Chairman.*] It appears that three years before your appointment, there were 200 ounces of plate broken?—Yes.

1528. Since your appointment, in less than two years there have been about 1,357 ounces broken?—I think it was 1,481 ounces.

1529. Can you account for the very great increase in the quantity broken since your appointment?—I know nothing of that, only that so I have found it. I have found the work so much below standard, that I have broken it; I cannot account for it in any way.

1530. Mr. *Wilkinson.*] You stated, did you not, that it may frequently happen that certain portions of the work that has been assayed may be a little above or below the standard, notwithstanding the assay; that, of course, is in consequence of the system?—Yes.

1531. Of course it would follow, would it not, that if a much larger quantity of plate came to be assayed at the same time, the same thing would be more likely to occur?—Certainly.

1532. A large quantity of plate taken to be assayed at one time would render it less certain that all parts of it should be of equal quality?—Certainly; that must be the natural consequence.

1533. Mr. *Spooner.*] If that had been the case to any large amount, it would be shown upon the test of the diet, would it not?—If the Government had exercised the authority which they have of sending for the diet, it could not be carried on to any very great extent. There would be a check upon the assay masters, if they sent for it occasionally from all the halls, the same as they do the pix.

1534. Mr.

1534. Mr. *Muntz.*] You may, in consequence of there being some inferior articles in a large lot, arrive at an incorrect result, because you only scrape those articles which happen to be of the right standard?—Certainly. Mr. *W. T. Maynard.* 13 March 1856.

1535. Mr. *Spooner.*] If this had happened to any great amount, the diet would have been affected by it, and the test of the diet would show it?—Certainly; the diet is composed of scrapings from each article, or chippings cut off, and if that diet was melted, then the base silver, supposing it to be base, would be so incorporated with the good, that an assay made of it would give an accurate assay of the whole diet.

1536. Mr. *Muntz.*] If there were only a small admixture of base metal, it would never be discovered?—Certainly not; but in a considerable amount it must be detected.

1537. *Chairman.*] Is there anything further which you wish to state to the Committee?—Nothing further occurs to me at present.

Mr. *George Ferris*, called in; and Examined.

1538. *Chairman.*] ARE you the principal warden of the Exeter Goldsmiths' Company?—Yes. Mr. *G. Ferris.*

1539. Do you know when the assay office at Exeter was first established?—The only record we have is 1700; I think in the reign of William the Third.

1540. Do you produce a book containing entries of the minutes of the company?—Yes, as far as we have records of them.

1541. Are you now in any other trade?—No.

1542. Were you brought up to the trade of a silversmith?—I was.

1543. How long have you been connected with the Exeter hall?—I see by the return here that I was elected in 1812.

1544. In your office of warden do you superintend the management of the hall?—Occasionally; I am there frequently, not regularly.

1545. Are you present when the assay takes place?—Very often.

1546. Have you the custody of any of the keys?—No, the deputy warden has; I never have the keys, except the deputy warden is out of town, or ill, and cannot go; then he sends to me, and I go in his stead officially.

1547. Is there a deputy warden?—Yes.

1548. What are his duties?—To see the weight of the work every day; to see that it is entered, and to sign the day-book; and to see that the weight corresponds, and is properly carried out.

1549. Are you in any way responsible for his properly discharging that duty?—We consider that the company is responsible.

1550. Do you consider yourself responsible for the whole management of the office?—Yes, if he does his duty properly.

1551. Have you ever received complaints of the work marked at the Exeter hall being below the standard?—I have seen it in print, not otherwise; no communication was ever made to us.

1552. When you say that you have seen it in print, what do you refer to?—I believe they were Parliamentary Returns.

1553. Do you believe your present assayer is competent to his duties?—I do.

1554. Can you give us any information with reference to his predecessors, Mr. Parkyn?—Very little; I considered from his experience before that, that he was competent to do it.

1555. As an assayer?—Yes, he was many years along with Mr. Maynard, the previous assayer.

1556. Have you any knowledge of the business of assaying yourself?—Yes.

1557. Has plate been reported by the assayer to be under the standard which has been afterwards assayed by others, and found in accordance with his report?—Yes, I have seen several articles that have been sent to London, and reports have come back the same.

1558. Are the punches ever kept solely under the charge of the assayer?—Never, that I know of.

1559. Do you speak from your own knowledge?—I do.

1560. Who finds the punches?—The company sends to Mr. Wyon, at the Mint, for them.

1561. They are found by the Government?—The Government finds the Queen's

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head only; the company pays for the others. When the punches are obliterated or bad, we send to Mr. Wyon, requesting that he will prepare punches of such-and-such description; at the same time we send to the Office of Stamps and Taxes, requesting that they will have the Queen's head impressed upon the same punches, and then they come down to us through the Stamp Office.

1562. Were you at the Assay Office in April 1851 when the office was visited by Mr. Garrard and other gentlemen?—No; I was told after they had been there; I was not there at the time.

1563. Are you acquainted with the apparatus that was used by Mr. Parkyn for assaying?—Yes.

1564. Do you consider that that apparatus was in a satisfactory state?—It was not so perfect as it is now; it was put together with iron bars in front; now this is put altogether with bricks; it is more inclosed.

1565. Then errors might have arisen from assays made by that apparatus?—Not that I am aware of; I have not the least idea that it was possible.

1566. Was it the practice of Mr. Parkyn to use the same cupels for different assays?—I have seen him use them more than once; not for a continuance, because you could see when they were full of lead.

1567. Do you consider that a proper practice?—I should think that they could be used twice without injury.

1568. Did he ever use them more often than that?—I do not know.

1569. Then you, as the responsible person for the management of that office, think that you were justified in allowing Mr. Parkyn to use those cupels twice?—He said that there was sufficient room in them; of course I took his word for it, he being a more practical man.

1570. Has it ever been proved that the marks of the Exeter Goldsmiths' Company have been forged, and have the parties been prosecuted for so doing?—Yes; twice I have known it. One was the case of Mr. William Hope, of Plymouth. I and Mr. Maynard's father went to Plymouth with Mr. Tilsley of the Office of Stamps and Taxes, and discovered a forged punch in his wife's pocket. Another case was that of Gregory of Bristol, which was tried at Gloucester.

1571. It appears that a very much larger quantity of work has been broken at the Exeter hall since Mr. Maynard's appointment?—Yes.

1572. Can you account for that?—I cannot; the Returns show more.

1573. Do you think it might have arisen from the inaccuracy of the apparatus employed by Mr. Parkyn?—No.

1574. You think it impossible?—Yes; because in what assays I have seen him take out, the cupels have always been clean.

1575. Assuming that the assays were as perfect before Mr. Maynard's appointment as they have been since, the larger amount of broken plate since his appointment must have arisen from the plate being sent to the office below the standard?—No doubt of it.

1576. Mr. *Spooner.*] Has any application ever been made to the Exeter hall by the Mint, or any other person, to send up their diet?—Not that I ever heard of.

1577. Is that diet tried at all at the hall?—Not that I am aware of.

1578. Never?—No.

1579. What becomes of it?—It is sold to pay for the punches.

1580. At the end of the year?—Soon after the 7th of August it is sold, and we transmit the money for the punches.

1581. The whole of the proceeds of the diet?—I will not say every penny. I believe it is within a few pounds of it.

1582. Then it is not correct to say that the assay master receives 60*l.* per annum, with a half of the diet?—Yes, because the full diet is eight grains in 12 ounces, of which one-half goes to the assay master, and the other half goes to the company's profit.

1583. Then it does not go to the punches, because one-half of it is the perquisite of the assay master?—Yes; but the punches generally cost as much as half the diet is worth, or within a few pounds.

1584. Does the assay master pay that?—No, the company.

1585. The assay master does receive one-half of the diet?—Yes. It is impossible to take the scrapings without some dropping on the floor.

1586. What is the use of keeping the diet if it is not assayed?—Because the law says that we shall.

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1587. Mr. *Muntz.*] Do not you sweep up that which has fallen on the floor?—Yes.

1588. Mr. *Ewart.*] How long does the law say you ought to keep it?—I do not know that there is any time at all.

1589. It is sold at the end of the year?—Yes.

1590. Mr. *Hankey.*] Can you give the Committee any information on account of where the goods come from to be marked at Exeter?—Yes; from Plymouth, and some from Devonport, Bristol, and Exeter.

1591. But the great bulk, I presume, comes from Bristol?—Yes, from Mr. Williams's.

1592. The next in quantity comes from where?—From Exeter.

1593. Is Exeter nearly as large as Bristol?—No, nothing like it.

1594. Half as large?—I should think about a third.

1595. The quantity that comes from Devonport, Plymouth, and Teignmouth is very small?—Very small.

1596. The great bulk of the work required to be stamped at Exeter is the work of Messrs. Williams, of Bristol?—Yes, it is.

1597. Mr. *Spooner.*] If there was no hall at Exeter, the towns you have mentioned would be greatly inconvenienced, would they not?—I should think so.

1598. Do you think it would tend at all to lessen the manufacture in those towns?—Yes; it would not pay them to carry it on.

1599. Mr. *Hankey.*] I presume that that only applies to the small towns, and not to Bristol?—I do not know how they would manage at Bristol; but at Plymouth and Devonport, for the quantity made there, it would not answer their purpose to send to London at all.

1600. Do you receive from any other manufacturers or dealers in Bristol except Messrs. Williams?—I believe from two.

1601. Do you know whether they do business to any extent?—No; it is rather small.

1602. The only gold wares that you receive are from Bristol, pretty nearly all?—There is some made in Exeter and some in Plymouth, I believe, and some little in Bristol, besides Messrs. Williams'.

1603. *Chairman.*] Have you put in any Return of the income and expenditure of the hall?—No.

1604. Was not it called for?—Not that I am aware of.

Mr. *John Stuart*, called in; and Examined.

Mr. *John Stuart.*

1605. Mr. *Ewart.*] YOU are extensively engaged, are you not, in making watch-cases at Liverpool?—We are.

1606. What proportion of the trade of watch-case making have you in your hands?—We occasionally manufacture from 120 to 130 gold watch-cases a week; and there is another maker, Mr. Samuels, who makes a considerable quantity more. I believe the bulk of the gold trade is done in Liverpool.

1607. What proportion are gold and what proportion are silver cases?—We make all gold ourselves, nothing but gold. In Mr. Samuels' case, I should say, that perhaps the quantity of gold would be equal to the quantity of silver.

1608. Do you supply the larger portion of that for home use, or for exportation?—In the home trade entirely.

1609. Is it a very increasing trade?—Very much so.

1610. In both ways, both at home and for exportation?—Yes; I think we find it more in the home trade, in the watch-case trade.

1611. In what ratio has the trade increased of late years?—I should say quite three to one.

1612. Within what period?—The last seven years.

1613. Do you speak of watches as well as watch-cases?—Yes; both have very largely increased.

1614. Both for exportation, as well as for home use?—Yes.

1615. To what countries do you export?—The United States, China, South America, and the Brazils, and nearly all parts of the world.

1616. Principally to the United States?—Yes.

1617. Then, the trade is increasing with the United States?—Yes, yearly.

1618. They do not make many watches and watch-cases there themselves, do they?—The bulk of the cases are made in the States.

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1619. But where are the watches made?—They are all made in England; their movements are shipped from here, and sent to America, and there cased.

1620. Mr. *Muntz.*] To what do you attribute that?—In the first place it was owing to our standard; now they have established a trade there of their own, and there is a duty of 10 per cent., and that makes the article of course cheaper to manufacture in America than it is here. Previously to our altering our standard, they could make their gold cases of any standard that they thought proper, and the consequence was, that we were shut out from that market entirely. Now they have got round them a sufficient number of workmen, and the duty of 10 per cent., which is now levied upon English watches, prevents us sending out the movements cased.

1621. Has the standard been altered lately?—No; it has always been the same in America; it has been altered here.

1622. Mr. *Spooner.*] What was about the most saleable standard in America?—I believe about 14 carats.

1623. Till a few years ago you could not send any watches out of England at less than 18 carats?—No.

1624. Have you found since that law has been altered that the demand for English watch-cases has increased?—Not in our experience.

1625. Do you attribute that to the protecting duty that is levied on the other side of the water?—Yes, to a certain extent.

1626. Has that been at all increased since the alteration of the standard?—It has not.

1627. Mr. *Hankey.*] Are the Committee to understand that you do not consider that the watch-case trade has been benefited in any way by the alteration of the standard?—I think the reverse.

1628. Will you explain in what way you think it can have operated unfavourably?—In the first place, those who ordered those cases since the new standard was first adopted found that the bulk of them were made for the English market, and they became quite a drug; none of the English people would look at them, and the consequence was that they had to sell them at a sacrifice. At the beginning of last year we made some 500 of them, and sold them very rapidly, in consequence of people thinking that they would take, but I found that all my customers parted with them at a sacrifice.

1629. Independently of the American trade, do you think that any advantage has accrued to this country by altering the standard at which watch-cases can be sold?—I think not. But the American watch trade has been in a very depressed state for the last two years; it is beginning to look up now.

1630. Before the alteration of the Act no watch-cases could be stamped, could they, under 18 carats?—None.

1631. Now they may be stamped at any standard?—Nine, twelve, fifteen, and eighteen carats.

1632. So long as there is one-third of the quantity of gold, they may be stamped at any standard above that, may they not?—No; the only standards are 9, 12, 15, and 18 carats.

1633. *Chairman.*] Do you make watch-cases of nine carats standard?—We have never made any.

1634. What is the lowest standard that you make?—Twelve carats.

1635. Does the Act lowering the standard apply only to watch-cases?—So far as I recollect, I think it applies to all articles of gold and silver.

1636. Does it apply to all plate?—I think so, but I am not positive.

1637. Mr. *Muntz.*] Do you know what standard they use in America?—I think the average standard in America is 14 carats.

1638. At what standard is the principal quantity made in America?—At 14 carats.

1639. Did they always make them so before the alteration in our standard?—Always; they forge our hall marks upon them, and you can have a case marked in America, or any standard you like, 18 if you please, with the London hall mark, or the Chester hall mark; whatever standard it is, you may have them to order in America.

1640. Mr. *Hankey.*] Do you mean to say that you know, from your own experience, that you can order a thing from America to be made of any standard with the hall mark of any hall in England, and of any quality, without any reference

reference to its being genuine?– Yes, without any reference to its being the correct standard.

1641. Mr. *Wilkinson.*] What is the American standard?—I understand it to be about 14 carats.

1642. Is there any law to that effect in America?—I believe not.

1643 Mr. *Ewart.*] It is merely regulated by, I presume, the demand in the market?—Merely so.

1644. Mr. *Wilkinson.*] What, in your opinion, would be the effect of an alteration of the law abolishing the standard entirely?—I do not think that the people of England would be satisfied without a standard.

1645. Do you think that it would injuriously or otherwise affect the trade? —I can scarcely answer that question; we find that the low standard has done no good at all to England.

1646. Mr. *Hankey.*] Do not you think that people generally buy their goods on the credit of the manufacturers, and the names of the manufacturers rather than from the mark of the standard which is impressed on the goods they buy? —That I do believe.

1647. They generally buy them on the faith of the manufacturer, or the dealer?—Yes.

1648. Mr. *Muntz.*] Do you think that they would have as much faith in the dealer, if the goods bore no mark?—No.

1649. Mr. *Spooner.*] If you had the option to manufacture with or without the hall mark, which course should you adopt for home consumption?—I would prefer the mark.

1650. Mr. *Ewart.*] For the American trade would you do so?—That is a question which has yet to be tried.

1651. Can you state whether there is equally good gold and silver to be bought in America, notwithstanding the want of a standard, as there is in England?—Yes.

1652. Therefore, those who choose to have the best gold and silver, can buy it, notwithstanding the absence of such mark?—Yes.

1653. *Chairman.*] What would be the effect of allowing gold and silver plate to be exported without the standard mark, but retaining the standard mark for gold and silver plate sold in this country?—I do not think that that would be any benefit at all.

1654. Should you not desire to have the privilege of exporting gold and silver to the American market, without the necessity of an assay mark?—We are not in the silver or plate trade, so I cannot answer that question. Ours is the gold-watch trade.

1655. Mr. *Ewart.*] To come back to our own country; how often do you send watch-cases to Chester to be assayed?—We frequently send four times a week by messenger, which costs us some 4 *s.* or 5 *s.* a day, besides the time of the person taking it, and we find that it is at a very great risk that we have to send it; it has to cross the river; we send it in a large box, and we consider it a very great risk.

1656. What delay does it cause you?—About six hours.

1657. What would be the cost and the delay of sending to London?—First we must appoint an agent in London to receive the work; we must look out for some trustworthy person to take it, and we must pay him some 60 *l.* or 70 *l.* a year. As we must send more frequently to London than we do to Chester now, I think it would cost us backwards and forwards 3 *s.* each parcel, and that would be about 1 *l.* a week for the cost of the carriage.

1658. Would London be worse than Chester?—Yes.

1659. Would it be worse than Chester, bad as it is?—Yes, considerably worse.

1660. Has any petition been presented to the House of Commons or the Government for the establishment of an assay office at Liverpool?—Some 15 years ago there was, and there has been a petition presented in the last Session of Parliament to establish a hall in Liverpool.

1661. Do you think that it is very much required?—I think that the trade demands it, from the fact that the greatest amount of capital is invested in Liverpool. The largest manufacturers of watch-cases are in Liverpool, and you cannot get the same facilities in London as in Liverpool as to the quantity of credit, or in any way at all.

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1662. The neighbourhood of Liverpool has for almost more than a century been famous for the manufacture of watches and watch-cases, has it not?—Yes.

1663. Is it an increasing manufacture?—Yes.

1664. What are the principal places of that manufacture?—There is Prescott, where they manufacture the movements, or the rough material, and St. Helen's and the surrounding neighbourhood, but Prescott principally.

1665. Mr. *Spooner.*] Watch-cases are almost entirely manufactured in Liverpool?—All.

1666. Mr. *Ewart.*] Do you know the number of cases made in Liverpool?—Last year, ending the 5th of April, there were some 24,000 hall-marked at Chester, and the majority of them would be Liverpool cases; I think there is only one manufacturer in Coventry who sends to Chester, and he makes nothing but silver cases.

1667. *Chairman.*] What proportion of those 24,000 were gold?—I cannot say; of our own there were between 3,000 and 4,000.

1668. Mr. *Ewart.*] How many of your own were silver?—Last year we did not make many silver cases, and this year we have given it up altogether.

1669. There are very few other places, are there not, where they make watch-cases in England?—Only London and Coventry.

1670. Do they make any at Edinburgh?—None.

1671. Mr. *Muntz.*] Are there no gold watch-cases made in Coventry?—None.

1672. Mr. *Ewart.*] Would the assay offices of Sheffield and Birmingham answer your purpose?—Not at all; we should be more inconvenienced by sending them there than we should be by Chester, as the distance is greater, and the risk would be greater in sending backwards and forwards, and the delay would be more. It is very important that no time should be lost. We frequently have large orders come in, and when the work goes to the hall, it is partly finished, but not completed; when it goes to Chester, it comes back at four in the afternoon, and we can get it sent off that evening; but if we sent it to Sheffield, or Birmingham, or London, we could not send it the same evening, for it could not get back from London until the day but one after, and, as a consequence, would seriously inconvenience us.

1673. It is important for you to send it off the same evening?—Yes, frequently it is so.

1674. Mr. *Spooner.*] Do you say that there are no gold watch-cases made at Coventry?—I believe there are none, at least I am not aware of it; I am aware of there being silver watch-case makers. A large portion of our work is from Coventry, as the Liverpool manufacturers can complete orders in larger quantities than the manufacturers in London, which would not be the case if the assay office were removed from Chester to London, Birmingham, or Sheffield.

1675. Mr. *Muntz.*] Can you tell by the mark on a watch whether it has been made at Coventry or not (*a Watch being handed to the Witness, which he examined*)?—This was hall-marked in Birmingham; it might have been made in London or in Liverpool. There used to be a great quantity of gold cases made at Coventry.

1676. Mr. *Ewart.*] What number of watch-cases, gold or silver, are made in London?—I believe that there are more gold cases made in Liverpool than in London.

1677. Have you ever had any of your work broken at the Chester hall?—Frequently.

1678. Would the removal of the assay office to London or Birmingham give the manufacturers of London an advantage over the manufacturers of Liverpool?—A very great one, as they could complete their orders more quickly than we could. As it is, they can send their work every day to the London hall, and get it marked in an hour or two: we, as it is, lose a day; but if we had to send to London or Birmingham, it would be a loss of three days, and that would entirely annihilate the trade in Liverpool, I believe, in the watch-case way.

1679. You look upon it as a mere act of justice, in consequence of the great increase in the trade at Liverpool, that there should be an assay office established there?—I believe so. I think it is a great anomaly that a small place like Chester, which never manufactured a watch-case since it has been a city, should have an assay office, and that we should be obliged to send to Chester to mark our work.

1680. Mr. *Muntz.*] Suppose there was an alteration, and that you had to mark your work elsewhere, I presume you would wish to have a mark similar to that which you have been in the habit of using?—A Liverpool watch is known by the Chester mark, and I should say that it would be advisable to retain the same mark. There are many places where they will not buy any other watch than a Liverpool watch.

1681. Mr. *Ewart.*] Is it the general impression of the trade that such an assay office is wanted at Liverpool?—Quite so.

1682. Is that the general feeling of the population there?—It is a question that they do not enter into; but the trade generally, every one of them, are very anxious, and they have been very anxious for it for a number of years.

1683. Mr. *Hankey.*] Are there no gold watches made at Chester?—No, none at all.

1684. Then the great bulk of the work that is done at Chester is for Liverpool?—The whole of it, I believe.

1685. With the exception of one manufacturer, or some small manufacturers, at Coventry?—Yes, and that is done for the sake of selling a Coventry watch as a Liverpool-made watch. In Cumberland they will not buy any other watch; and if you take a London hall-marked case, the majority of people will not look at it; and in the north of England it is the same; people will not look at it.

1686. Mr. *Ewart.*] Is it not desirable to give every facility to the watch trade, in consequence of the great competition now existing; for instance, with Switzerland?—Yes, I think so. I think that every facility should be given. If we had a hall in Liverpool, we should have more masters than we have now. We have many small men who would be then enabled to compete with the larger ones, and so give a healthful tone to the trade; and we should get much better articles.

1687. The more substantial watches are the English, are they not?—Yes; the better class of the Swiss watches are good, but the majority of them are great rubbish.

1688. Mr. *Hankey.*] Are you a manufacturer?—Yes.

1689. Would it not be prejudicial to the present manufacturers of gold watch-cases, if by the establishment of an assay office at Liverpool an increase of the trade took place, and rival manufacturers started to compete with you?—No; I should very much wish to see it; because I consider that a great deal of trade now goes to London, simply because the conveniences in London for manufacturing are greater in consequence of having a hall established there; and, consequently, a great deal of our trade which would be detained at home goes there.

1690. Mr. *Muntz.*] Less stock is required in London?—Yes.

1691. Mr. *Hankey.*] The manufacturers generally desire to have a hall at Liverpool, do they not?—Yes.

1692. Do you apply your remarks exclusively to watch-case making?—Yes.

1693. You are not aware of the feelings of any other portion of the trade in gold or silver wares?—I waited upon the whole trade within the last few days, and I did not meet one who expressed a contrary opinion. The majority of the watch trade in Liverpool are very anxious to have a hall.

1694. Mr. *Ewart.*] Does the principal part of the other gold and silver wares which are sold in Liverpool come from London?—I believe so; from London and Birmingham.

1695. The watch-case trade, or the watch trade, in fact, represents the greater part of the gold and silver trade in Liverpool?—Just so. I believe if a hall were established there, there were several very influential firms, such as Messrs. Jones & Son, Mayer, Wordley, Hausburg, Dismore, Jacobs, and others, would manufacture a great deal of their own articles which now they buy out of the town.

1696. You think, then, that the want of a hall in Liverpool is an injustice to the general dealers in gold and silver articles?—I believe so.

1697. Mr. *Wilkinson.*] What is the cost to you of getting your watches marked?—The cost of sending our work to Chester to be marked involves an annual outlay of 60 *l.* to 70 *l.*, through the employment of a special messenger; whereas, if we had an assay office in Liverpool, that expense would be saved.

1698. Does that cover the whole expense?—No. The charge for assaying each gold case is 1 *s.* 9 *d.*, and we should save 1 *s.* 9 *d.* per case if there were no

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law compelling us to mark; but it must be remembered that every manufacturer cannot be his own melter, and it is most important to have a check upon him in some way or other; and I think that the very fact of there being an assay office where the work must be marked is a check upon him.

1699. Mr. *Muntz.*] If you gained 1 *s.* 6*d.* by not marking the articles, might you not lose to the extent of 3 *s.* in another way?—I think so; the only objection that we have to marking now is in consequence of the delay involved in having to send to London, Birmingham, or Chester.

1700. Mr. *Wilkinson.*] Do you mean to say seriously, that you think you would lose something like 3 *s.* a case?—I believe that watches would deteriorate so much that people would not set the same value upon them, and we, therefore, could not get the same profit.

1701. Mr. *Spooner.*] Is there any considerable manufacture of gold and silver wares in Liverpool besides watch-cases?—There are people who would manufacture considerably, and there is a considerable deal sold in that way, and I have had the assurance of one gentleman, Mr. Mayer, that he would manufacture considerably more if there were an assay office established in Liverpool.

1702. Mr. *Ewart.*] Is there a great deal of raw material of silver and gold imported into Liverpool?—Yes, and it keeps increasing.

1703. Mr. *Hankey.*] Have you already stated what quantity of gold watch-cases are manufactured, as far as you are aware, in Liverpool?—We made last year between 3,000 and 4,000, and this year, if we go on as we have done for the last two months, we shall make a great deal more. I should say that Mr. Samuels makes a great deal more than we do.

Mr. *Samuel Quillam,* called in; and Examined.

Mr. *S. Quillam.*

1704. Mr. *Ewart.*] YOU are engaged in the Watch Manufacture, at Liverpool?—Yes.

1705. To a considerable extent, I believe?—Yes; I have kept increasing for some time; for the last 20 years. I began in a small way, and I am now employing some 70 or 80 men.

1706. Were you the chairman of a meeting of watch-case makers and watch manufacturers which was lately held at Liverpool?—Yes.

1707. What was the opinion of that meeting as to the removal of the assay office to London or Sheffield?—The meeting appeared alarmed; they were very much excited, and I think they were alarmed lest it should be removed to a greater distance than Chester; they thought that their growing wants entitled them to have a hall at Liverpool; and were it removed to a greater distance than Chester, several of the small watch-case makers expressed themselves that they would be ruined.

1708. In what particulars do you think that such a removal would be detrimental?—From two causes, I think; first, the delay, and secondly, the expense.

1709. You coincide very much with the views of Mr. Stuart upon that subject, do you not?—Yes. With reference to small case-makers and men with limited capital, it is necessary for them, prior to their working up their metal, to have an assay, and when they are in doubt, they can either send a messenger over to Chester, at an expense, and get an assay, and thereby know the value of the metal before working it; but if they had to send to London, or any distance, it would delay them two or three days, and their establishments would be in a measure stopped.

1710. *Chairman.*] How far is Liverpool from Birmingham?—Ninety-six miles.

1711. Mr. *Ewart.*] Is the case-maker whom you employ a small or a large maker?—He may be termed a small master; a medium man; he is a little above some of them.

1712. If the assay office were carried further from Liverpool, would the small master to whom you have referred be able to employ his workmen?—No; he told me that he would be a ruined man, and that it could not be done. As it is, I am his principal employer, and I am frequently much inconvenienced when I have an order that is wanted in a hurry, and I have in some cases myself paid for a special messenger going to Chester to have the case or cases stamped that might be wanting to complete the order.

1713. If

1713. If your cases were marked in London or Birmingham, could you obtain the same price as you now do for your watches?—Not at all if at Birmingham; not if they bore what is called the Coventry stamp. I should say that nine out of ten of my customers would have to bid me good bye; but if they could get them stamped as they now do they would prefer it. I do not know what would be the ultimate consequence of it.

1714. *Chairman.*] Supposing the Chester hall not to exist, should you prefer sending your goods to London rather than to Birmingham?—I do not know what would be the operation of it; to us it would be of such a terrific nature that I do not know what would be the issue of it. It appears to us that it would be ruinous.

1715. Are your cases ever spoilt after they have been hall-marked at Chester?—Yes; in the process of finishing off you will find that a case may be engine-turned at the back; a great many are now made with what are termed "fancy backs," principally for ladies; and if the gold has a little steel in it or emery, or if there is any flaw in it under the surface, when it comes to be cut it spoils it, and the consequence is that it has to go into the pot to be melted, and a new portion made.

1716. Would not that also apply in the case of a hall being established at Liverpool?—Yes, but if it were done so, the evil would be remedied presently; a few hours would remedy it.

1717. The advantage in having a hall at Liverpool would consist in you being able speedily to remedy the evil?—Yes; and we could manufacture cheaper and more expeditiously.

1718. Sometimes under an engine-turned watch-case there is what they call a blister in the metal, is there not?—Yes.

1719. In consequence of that, you are perhaps obliged to remelt it?—Yes.

1720. And time is, of course, a great consideration in getting it ready for exportation?—Yes.

1721. Mr. *Muntz.*] Are your watch-cases all cast?—No; the metal is prepared and then rolled under powerful rollers.

1722. Where is that done?—On the premises at my case-maker's.

1723. Mr. *Wilkinson.*] What is your opinion as to the effect that would be produced on the trade by doing away with the law as to marking?—That has been brought before my notice, and I think that a great deal would depend upon the character of the manufacturer. I fancy myself that my character would stand, and that I must have an increase of trade; but I do not know how it would apply generally; I have no objection to it particularly, though I do not see that any great benefit would result.

1724. Mr. *Ewart.*] Is there any reason why the character of the manufacturer should not be an equal guarantee for the goodness of the articles as in other metals?—Yes, I think so; the public has to depend upon the manufacturer for the quality, and the interior of the watch, which is of greater importance than the metal.

1725. Mr. *Wilkinson.*] A common person would not know whether it was worth 10 *l.* or 50 *l.*?—No; most persons value their watch by the accuracy of its time-keeping.

1726. Mr. *Ewart.*] In America, where there is no standard, they sell articles of all kinds, good and bad, do they not?—Yes.

1727. *Chairman.*] Would not the abolition of any standard mark create a great derangement in the trade?—It would create a great derangement, no doubt of it.

1728. Can you state what expense you incur in sending your plate to be assayed at Chester?—No; the expense does not fall upon me as a manufacturer, it falls upon the case-maker; directly it falls upon the case-maker, and perhaps remotely upon me. I suppose it involves an extra expense of 20 *l.* per annum; but I have seen my case-maker frequently very much alarmed at the time that his messenger has gone to receive his parcel from across the water: owing to the distance that they have to go down to the docks and across the water, he is sometimes very much alarmed lest the parcel might be taken away from him. It is always gone for in the evenings, and in the winter evenings about nine o'clock.

1729. Mr. *Hankey.*] Should you consider it to be an essential thing for the trade of Liverpool, if a hall were established there, that they should use the

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Chester mark?—If a hall were established at Liverpool, it would not matter so much whether it were the Chester mark or not, if it were a distinctive mark, so that the trade generally would know that it was the mark of the Liverpool hall.

1729*. You stated, did you not, that you have yourself, since the alteration of the Act, manufactured gold watches of a lower description than the 18 carats standard?—Yes.

1730. Have you done that to any extent?—Not to a large extent.

1731. Do you think that it has been done to any extent?—No; it is a matter with us of profit. We make to order generally. For instance, this week I received an order for two 12-carat watches. Where we find that a party must have a lower-priced article, we recommend our goods in preference to the Geneva watches; they are liked better. Then we say, "Let me make you a watch-case of 12 carat standard, it will wear equally well, or better than the 18 carat, and it will be considerably less in price." With us, as a matter of business, we endeavour to get the order.

1732. Do you think that the trade generally has benefited in any material degree by the alteration that took place in the Act of Parliament altering the standard?—Personally, I think I have improved a little, but not so much as I expected.

1733. Then it has not answered in the degree that was expected?—So far as my knowledge goes, it has not.

1734. Mr. *Muntz.*] Has there been time enough to try it yet?—No. I sent a considerable number of watches to California two or three years ago, but I have not had an order from there in the last two years, in consequence of the deranged state of trade there. When that trade opens out again, I may have considerable orders for the lower standard.

1735. Mr. *Spooner.*] You cannot say that the experiment has failed?—No; because the state of trade has been such, that there has been a dearth comparatively in California, and to some extent in the Australian trade latterly.

Jovis, 3° die Aprilis, 1856.

MEMBERS PRESENT.

Mr. Wilson.	Mr. Liddell.
Mr. Wilkinson.	Mr. Muntz.
Mr. Ewart.	Mr. Dunlop.
Mr. Spooner.	Mr. Peacocke.
Mr. Hankey.	

JAMES WILSON, Esq., IN THE CHAIR.

Frederic Claudet, Esq., called in; and Examined.

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1736. *Chairman.*] WHAT is your profession?—I am an Assayer.

1737. You are established in London?—Yes.

1738. You carry on your assays upon what is known as the wet principle, do you not?—Yes; I assay silver bullion by that method.

1739. As distinguished from the ordinary mode of assaying by cupels?—Yes.

1740. Will you explain to the Committee in what respect the superiority of the wet principle, which you use, consists over the old principle?—In the process of cupellation there is always a loss in the assay, for which it is impossible to make with certainty an exact correction. The operation is very simple; it consists in fusing the alloy with a certain amount of lead in a cupel or bone-ash vessel; the baser metals are oxidized, and sink with the oxide of lead into the cupel, leaving a bead of silver. The amount of silver in the alloy is determined by the weight of this bead.

1741. Do you mean that you put in a certain weight of metal which you wish to assay?—Yes.

1742. And

1742. And do you separate, by means of the lead, the portion of the copper which the original metal contains?—Precisely.

1743. And when that copper is absorbed with the lead, the pure silver only remains?—Yes.

1744. And the weight of this pure silver, compared with the weight of the silver and the alloy which were first put in together, determine the fineness of the metal which you are wishing to assay?—Yes.

1745. In that process, is it not the case that a certain portion of silver is absorbed with the lead along with the alloy?—Yes; there is always a loss in the operation, resulting from a small portion of silver being absorbed with the lead into the cupel, and also from volatilization; this loss increases with the temperature.

1746. Is it not also the case that that portion of silver which is so absorbed is variable, and not always the same in each experiment?—Yes; it often happens that several experiments made at the same time on the same alloy do not give exactly the same result, although the circumstances attending the operation are apparently the same.

1747. Therefore, in point of fact, the test is the amount of silver which is absorbed and wasted in this process, which varies from one experiment to another, and no one experiment can be regarded as absolutely correct?—In this process the result obtained can only be considered as a close approximation.

1748. Within what limits would that approximation vary?—It varies according to the nature of the alloy; for standard silver the loss may be about one-half per cent.

1749. Therefore, the difference between one experiment and another might vary as much as half per cent.?—Yes.

1750. Between two experiments upon the same silver, what has been the greatest variation that you have known?—I have known it as much as one per cent. on silver much alloyed.

1751. In different experiments upon the same metal?—Yes.

1752. Therefore, in that way, you consider the old plan to be imperfect?—Yes; even after the correction which it is now usual to make. The system of correction is this: with the alloy to be assayed, a check assay is passed of an alloy of known fineness, and the loss indicated by this check assay is added to the result obtained from the alloy.

1753. You ascertain the variation?—We ascertain the loss.

1754. In that case, where you put the silver, the quality of which you have not determined with the silver the quality of which you have determined, you put them in separate cupels, do you not?—Yes.

1755. You put them on the same fire, and, as nearly as possible, with the same heat?—Yes.

1756. May it not happen that sometimes even in the same fire there might be a variation of heat; the circumstances might differ, and so there might be a difference in the experiments?—Yes; although we make a correction, that is to say, we add on to the experiment from the alloy the loss we have ascertained from the check assay, still the result is not exact even though corrected; it may vary to the extent to which the check assay itself is liable to vary.

1757. Therefore, in point of fact, by the old system, you cannot say that in any case you have an absolutely accurate assay?—We can never be certain; it may be exact, but we are not sure of it.

1758. Would you say, as a matter of practice, if one single assay were made of silver goods, there would be a great chance of that assay not being absolutely correct on the old plan?—There would be some uncertainty; it might or might not be exact.

1759. When the Bank of England used to purchase silver, are you aware whether they relied upon a single assay?—The Bank of England assayers, generally speaking, make double assays; two for each bar.

1760. Did you ever assay silver for the Bank of England?—I have assayed silver sent through the Bank of England.

1761. Have you always made double assays?—Yes.

1762. Mr. *Spooner*.] Do you find much difference between two assays made from one bar?—Not when assayed by the wet method.

1763. *Chairman*.] How long have you been an assayer in London?—Five years.

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1764. Mr. *Liddell.*] You have stated that the loss of silver varies according to the heat of the furnace; if you could ascertain precisely the heat of the furnace, or keep the furnace always precisely at the same heat, would not the result be always the same?—No; there are other causes which influence the loss of silver.

1765. *Chairman.*] Will you describe to the Committee, if you please, the mode by which you conduct your assays?—The mode that I employ is the French method, which consists in determining the fineness of an alloy by the amount of a standard solution of common salt, which is required to precipitate completely the silver from its solution.

1766. Does that process produce a perfectly accurate result?—Yes; for the same quantity of silver, pure or alloyed, always requires exactly the same amount of salt to be completely precipitated.

1767. Have you found by experiment that repeated assays of the same metal have produced by your plan exactly the same results?—Yes; I have often repeated assays several times, and have produced exactly the same results. Sometimes there might be a slight variation, amounting to one in a thousand, from inaccuracy in the experiments themselves, but two experiments properly conducted, give exactly the same results.

1768. Any variation which you have discovered, has only been to the extent of one per mille?—Two experiments may vary one in a thousand.

1769. Even in that case you attribute the variation to some defect in proportioning of the two substances?—Yes, to the manipulation; to the alloy dissolved in nitric acid we add by volume the standard solution of salt, and the measurement of this volume may vary slightly.

1770. Mr. *Muntz.*] Why cannot you take the salt by weight, as well as in volume?—The operation would be too long.

1771. It is not absolutely necessary to take the salt in volume?—No, but generally speaking it is always done by volume.

1772. *Chairman.*] That is your practice, which you pursue as the most convenient?—Yes.

1773. All that you require is to get an accurate quantity in any way you please, and you take the salt as the most convenient way by volume?—Yes.

1774. Your mode of making an assay is even more simple than the other plan?—Both are equally simple. By the old process you require to weigh out the alloy and place it in the cupel with a certain quantity of lead, and when the lead is completely absorbed, to weigh the bead of silver. By the humid way, the same weighing of the alloy is requisite; it is then put into a small bottle and dissolved in nitric acid, and to this solution is added the standard solution of salt.

1775. Mr. *Ewart.*] What chemical combination ensues?—Chloride of silver, which is an insoluble compound. By determining the volume of salt added to a given weight of alloy, we ascertain the fineness of any sample.

1776. Mr. *Muntz.*] Is the salt always perfectly pure?—No.

1777. Does not that make a variation in the experiments?—No difference at all, because the solution of salt is made up to a certain strength. The common salt is dissolved in water.

1778. If the salt is not pure, what impurity does it contain?—It may contain any of the salts which are dissolved in sea water.

1779. Would not they affect the experiments?—No, not at all.

1780. Mr. *Ewart.*] What becomes of the sodium in the salt?—It is transformed into nitrate of soda.

1781. *Chairman.*] Do you extend your principle to assaying gold?—Not the wet method; the wet method is only applicable to silver.

1782. If you assay gold, do you assay it according to the common practice?—Yes.

1783. Is your process peculiarly applicable to the separation of gold and silver?—In alloys of silver containing gold, the gold is separated by means of nitric acid or sulphuric acid.

1784. A considerable quantity of gold is now obtained from silver, is there not?—Yes; but the amount of gold in silver is not very large.

1785. What per-centage of gold is obtained from the richest silver?—It is difficult to say, because some gold contains so much silver that it might be equally termed an alloy of silver containing gold.

1786. What

1786. What is the largest proportion of silver that you have known in Californian gold?—Californian gold contains sometimes 40 per cent. of silver.

1787. Mr. *Liddell.*] Have you not heard that the old Spanish dollars contained so much gold that it was at one time very much the practice to melt down the old dollars for the sake of obtaining the gold that was contained therein?—Yes.

1788. That was practised very extensively on the Continent, was it not?—Yes, I know it was in Paris.

1789. *Chairman.*] And the same thing was done with the old 5-franc pieces, was it not?—Yes.

1790. And so with all the silver coinage made prior to the practice of separating the gold from the silver?—Yes.

1791. No silver coinage in France contains any gold?—Not any of the new coinage.

1792. With regard to the old 5-franc pieces, it was formerly the plan to reduce them below their intrinsic weight; and it is still a profitable operation, is it not, to melt them to extract the gold which they contain?—Yes, that is now carried on in Paris.

1793. Mr. *Muntz.*] Would not the circumstance of the coin being worn make a difference?—Of course if the loss from wear be greater than the value of the gold contained in the coin, the separation would prove unprofitable.

1794. Mr. *Wilkinson.*] Is there any English silver coinage that contains any gold?—Yes; I do not know exactly the date of the coinage containing gold, but I have frequently dissolved an old sixpence and found gold in it.

1795. It has not been the habit to melt them down to obtain the gold in them?—No; because the silver coinage is much below its intrinsic value.

1796. In some gold, does not the alloy consist of silver?—Yes; generally speaking, the whole of the Californian gold contains silver as an alloy.

1797. Is that the case in any other gold?—In Australian gold the gold is invariably found alloyed with silver.

1798. Mr. *Spooner.*] Is it alloyed with nothing else?—There are traces perhaps of copper; but generally speaking, it is alloyed with silver.

1799. *Chairman.*] Are there not some gold coinages in which the alloy consists of silver, and some in which the alloy consists of copper?—Yes; because when the gold contains a certain amount of silver the silver is not worth while separating, but to make it up to the fineness of sovereigns a certain quantity of copper is added.

1800. Are there not some parts of the English gold coinage in which a considerably larger proportion of the alloy consists of silver, than of the other alloys?—I know it is the case from the circumstance, that I have often seen certain sovereigns which bear that appearance; I do not exactly know the date at which they were coined.

1801. You probably refer to the old "George and the Dragon" sovereign?—Yes; it is very white, and nearly the whole of the alloy is composed of silver.

1802. Have you ever known those sovereigns to be melted down to obtain the alloy?—I know that it has been practised on the Continent when gold has been sent over.

1803. Are you aware that English gold coin has been taken on French account in preference to other gold for the sake of extracting the silver alloy; in Paris, for instance?—Yes; I know that gold coin has been sent to Paris, and there refined, that is to say, separated.

1804. Do you happen to know whether any considerable proportion of the gold coin that is exported in the shape of bullion from this country is melted down abroad?—When gold coin is sent to Paris it is generally melted and made into French money; besides, when it contains silver its value is rather higher than as coin.

1805. Rather higher than the fixed value of the sovereign as coined?—Yes.

1806. There seems to be a preference given by persons who export bullion to coined gold, that is sovereigns and half sovereigns, in place of bar gold?—I am not aware that such is the case.

1807. Then there is a profit obtained upon the coined gold more than is obtained upon the bar gold, after the exportation?—No.

1808. Is that in consequence of the alloy consisting of silver?—When sove-

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reigns contain a certain amount of silver there is a profit in refining them; there is also a slight advantage derived from the French assay.

1809. Do you know whether the French gold coin is lower in quality and lower in standard than the English?—The gold in France is coined at 900; in 1,000 parts there are 900 parts of gold, and in England 916 ⅔.

1810. Therefore the English standard is higher a little than the French standard?—Yes.

1811. If you export sovereigns, taking them by weight, in converting them into French money to be represented by 20-franc pieces, the English sovereigns are internationally worth a little more by that difference of 16 ⅔ in 1,000 than the money represented by the 20-franc pieces?—There would always be a great difference in the value.

1812. Therefore it would always pay to melt English sovereigns, and convert them into French 20-franc pieces?—Not always; the Honourable Member will see that although the sovereign is coined at a higher standard than is used in France, the value of the gold is relative to the amount of fine gold that the alloy contains; and therefore a bar of standard gold will be of greater value than a bar of French standard gold of the same weight, because the standard is lower in France than it is here.

1813. If you melted the same weight of French 20-franc pieces and a corresponding weight of English sovereigns, you would have a bar of gold 16 ⅔ in 1,000 more valuable in the one case than the other?—Yes.

1814. And to that extent there would be a profit, would there not, in melting English sovereigns?—No, that has nothing to do with the profit derived in sending sovereigns to Paris.

1815. Mr. *Muntz.*] They take the sovereigns according to what they contain?—Yes.

1816. They are taken as containing a weight of gold of a certain quality, and not as sovereigns?—Yes.

1817. Mr. *Liddell.*] When you speak of silver being used as an alloy in gold coin, will you state to the Committee whether silver does not give a hardness which is sufficient to make the coin serviceable and durable?—I believe it does not give the same hardness to gold as copper, but it does harden gold to a very great extent.

1818. It would be more expensive to use than copper, would it not?—Certainly, but it is never used unless it is found in the gold.

1819. And then the expense attending the separation prevents its being separated?—Yes; if the quantity of silver in gold is too small to pay for the expenses of its recovery, it is left in the gold.

1820. Mr. *Wilkinson.*] And it takes the place of copper, does it not?—Yes.

1821. Mr. *Muntz.*] Can you state the relative quantities of copper and silver which are put in to make the alloy?—Silver is never put in to make up sovereigns; it is only that which is found in the gold which remains; silver is much dearer than copper.

1822. Mr. *Hankey.*] Have you ever assayed any silver that has been stamped at the Goldsmiths' Hall in London?—Not to my knowledge. I have never had any silver sent to me as having previously been assayed by the Goldsmiths' Hall.

1823. Has any gold ever been brought to you to be assayed that has been stamped at the Goldsmiths' Hall?—Not to my knowledge.

1824. Has any silver been brought to you to be assayed that has been stamped with any mark of any hall in England?—Not to my knowledge.

1825. Has any gold or silver been brought to you to be assayed bearing the stamp of any hall in any part of the world, or any government mark?—From France. Sometimes silver spoons have been sent to me.

1826. Did you ever make any experiments to test the accuracy of the assays made upon any articles bearing any government stamp?—I have sometimes had samples of silver from the Goldsmiths' Hall, but they were not sent to me openly.

1827. Have you no information to give to the Committee from any experiments which you have ever made with respect to the accuracy of any assays of gold or silver wares stamped either with the Government mark in England or with any other?—No.

1828. Mr. *Liddell.*] From your practical knowledge of assaying, you can state, can you not, that the loss of silver occasioned by atmospheric influence and

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and an over-heated furnace, and those other causes to which you have alluded, is quite sufficient to account for irregularities in the assay even in the hands of an ordinarily competent assayer?—Yes, even an experienced assayer might report differently on the same alloy at different times.

1829. You have stated that the loss has amounted sometimes to as much as one per cent.; arguing from that, you might heat the furnace to such an extent as to consume the silver altogether, might you not?—No; the loss may be increased by the temperature, but not to the extent you mention.

1830. That very accurate and delicate system which you pursue in assaying metals has not yet been adopted by the Goldsmiths' Hall in London?—No; it has been adopted in France since the year 1830.

1831. Mr. *Spooner*.] Did you not state that atmospheric influences at times counteract your experiments?—That expression might have been used, but I said that the loss arose from volatilization and absorption of silver in the cupel, and that it would increase with the temperature; those are the only sources of error I alluded to.

1832. Mr. *Muntz*.] What is the difference in the common dry mode of making the assay and the liquid mode, as regards correctness?—By the old process there is always some uncertainty in the result. The wet method is more accurate, and the result may be considered perfect.

1833. What is the average difference between the two processes?—The average difference is within one-half per cent.

1834. What is the comparative expense?—One operation is as cheap as the other; there is no difference in that respect.

1835. Mr. *Ewart*.] How long have the French been in the habit of using this chemical system of assaying?—Since 1830. It has never been used here publicly; privately it has been used.

1836. *Chairman*.] You assay for Messrs. Rothschild, do you not?—Yes.

1837. Mr. *Ewart*.] How long has the process you adopt been used privately in this country?—For five years.

1838. Mr. *Muntz*.] It is commonly used, is it not, in making analyses of other metals?—No doubt; other metals are analyzed by the wet method, although not in the same way.

Mr. *John Stone*, called in; and Examined.

Mr. *J. Stone*.

1839. Mr. *Liddell*.] YOU are a large Manufacturing Silversmith, carrying on business in Exeter, are you not?—Yes.

1840. How many years have you conducted business there?—From 25 to 30 years.

1841. Do you have your silver goods assayed and marked at the Exeter hall?—Yes.

1842. Can you tell the Committee what quantity of silver you have sent to be marked during the last year?—13,957 ounces 5 dwts.

1843. Do you consider that to be about the average amount of silver goods which you annually manufacture and send to the hall?—I should say so.

1844. Do you also send gold to be marked?—Yes.

1845. How much gold did you send last year?—I marked last year 240 ounces and 17 dwts.

1846. Will you state what amount of duty you paid during the last year?—£.1,043. 2. 7.

1847. What were the proportions paid upon the gold and the silver?—I will hand this paper in.

[*The same was handed in, and is as follows:*]

AN ACCOUNT of the SILVER and GOLD Assayed and Marked at the Exeter Assay Office, from Lady-day 1855 to Lady-day 1856, for Mr. *John Stone*.

SILVER.

		Oz.	*dwts.*
1855:	Midsummer	3,425	10
„	Michaelmas	3,384	5
„	Christmas	4,108	0
1856:	Lady-day	3,039	10
		13,957	5

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GOLD.

		Oz.	*dwts.*
1855:	Midsummer	70	0
„	Michaelmas	55	17
„	Christmas	52	0
1856:	Lady-day	63	0
		240	17

AMOUNT paid for DUTY.

		£.	*s.*	*d.*
1855:	Midsummer	263	14	5
„	Michaelmas	251	4	6
„	Christmas	293	11	8
1856:	Lady-day	234	12	–
	£.	1,043	2	7

Exeter Goldsmiths' Hall, 1 April 1856.

Charles Pippett,
Clerk to Goldsmiths' Company.

1848. Do you consider that it is an advantage to the manufacturers of Exeter and the west of England to have a hall at Exeter?—I should say so; in fact, no one would be able to carry on the trade without. The expense would be so great for the carriage, and keeping an agent to take it to the Goldsmiths' Company, that no one could carry on the trade in the west of England.

1849. Can you tell the Committee to what extent the price of your goods would be increased to the consumers if you had to send them to be marked in London, instead of at the local hall in Exeter?—I have no doubt it would make 2 *d.* or 3 *d.* an ounce difference, by keeping an agent and the carriage up and down; but I have never calculated that.

1850. You cannot state, then, accurately what the difference would be?—No.

1851. How many workmen do you employ in your trade?—Eight.

1852. Would the abolition of the hall at Exeter materially affect the trade of the manufacturers in the west of England?—I should say it would.

1853. Mr. *Ewart.*] From what other places do the gold and silver wares come to be assayed at Exeter?—From Plymouth and Devonport.

1854. Mr. *Liddell.*] Does not a good deal come from Bristol?—Yes, the bulk of it.

1855. Have you ever had any of your work broken up at the Exeter hall?—Yes, several times.

1856. In consequence of its being found below the standard?—Yes.

1857. Then, judging from that, do you consider that the present assayer of your hall at Exeter is competent to the performance of his duty?—I should say so.

1858. How do you account for so much of your work being broken up?—I cannot account for that. When I have had my work in doubt, I have always tested the assays in London to see whether they were correct, and I have always found them to correspond.

1859. Mr. *Hankey.*] How many goldsmiths and silversmiths are there in Exeter?—There are three that send work to the hall there.

1860. Are they manufacturers of silver and gold wares?—Yes, very little gold they send; I am the principal one at Exeter.

1861. You are the principal gold worker at Exeter?—Yes.

1862. What kind of gold do you work in?—Standard gold.

1863. What description of work is it?—I generally make wedding-rings.

1864. Have you no manufacture of gold wares of any kind in Exeter except wedding-rings?—No, that is the principal; there are jewellers that make little brooches; in fact, I keep a man myself for that, because they do not pay duty.

1865. Mr. *Liddell.*] What is the chief manufacture in silver; what are the articles you chiefly manufacture in silver?—Spoons and forks.

1866. Mr. *Hankey.*] You stated that you considered if the hall at Exeter were removed, it would be a serious injury to the trade of the west of England; are you acquainted with the trade of any other part of the west of England than

than that of Exeter?—I know it would affect me so, that I should not carry the trade on a minute; others might carry it on.

1867. Are you acquainted yourself with the trade of any other town than that of Exeter?—I am well acquainted with Plymouth.

1868. Are you aware what quantity of gold and silver wares is sent from Plymouth to be assayed at Exeter?—That is the very thing I never looked to see, although I could have referred, but I should not say that Plymouth could be more than 100 *l.* a year.

1869. Do you think that would be the outside?—I should say so.

1870. Are you acquainted with the trade of any other town in the west of England?—Nothing worth mentioning, leaving out Bristol.

1871. Leaving Bristol out, you are not aware that there is any gold or silver manufactured to any extent in any other town but Exeter?—No, that is the principal place.

1872. When you were asked whether it would be very injurious to the trade of the west of England to abolish the hall at Exeter, you said you considered it would. It surely could be hardly injurious to the trade if there is none carried on?—Those that carry it on would never be able to send their work to London, that is my belief; the expenses would be so great, that they could not compete with any London house.

1873. You have just stated to the Committee that you believed that the whole of the duty levied from Plymouth would not probably exceed 100 *l.*?—Yes, but I did not speak for certain.

1874. Mr. *Liddell.*] You cannot speak exactly as to the amount of the trade from Plymouth?—No, I cannot.

1875. Mr. *Muntz.*] Supposing you had to send your manufactures to London to have them assayed, can you say what the cost and the risk would add to the price per ounce?—I have no doubt it would be 2*d.* or 3*d.* an ounce, although I do not know what I should have to pay the agent here; there would be the carriage of the parcels up and down, and certainly a risk.

1876. Mr. *Peacocke.*] Do you know how many goldsmiths there are at Plymouth who send goods to Exeter?—Two at Plymouth.

1877. *Chairman.*] Any at Devonport?—One at Devonport.

1878. How many at Bristol?—I believe three at Bristol; but Mr. Williams is the principal one.

1879. Mr. *Hankey.*] You are aware, are you not, that the great bulk of the goods assayed at Exeter come from Bristol?—Yes.

1880. As the great bulk of the goods come from Bristol, would it not appear to be better that the assay office should be removed to Bristol rather than remain at Exeter?—It would be an experiment decidedly; then I could not compete with a Bristol man.

1881. At present a Bristol man suffers the inconvenience of having to send all his goods to Exeter; he sends the bulk of the goods that he has stamped to the hall at Exeter?—Yes.

1882. Would it not appear more fair that the inconvenience should fall rather upon the smaller manufacturers than upon the larger?—I do not know anything about that.

1883. You would consider it an advantage to your own individual trade, would you not?—I should, decidedly. I know very well that if I was to go to Bristol I could compete with a large concern; but if I remain at Exeter, and have to send up and down, I could not.

1884. You think that you could not afford to send your goods to Bristol if the hall were removed to Bristol?—I should say that the carriage would make a difference, and I should not be able to do it, although Bristol would be nearer than London.

1885. Did it ever occur to you that a man at Bristol is suffering the same inconvenience now by having to send a much larger amount of goods to Exeter than you would send, to have the hall-mark placed upon them there?—No, it never occurred to me.

1886. Mr. *Peacocke.*] Do you know how many silversmiths there are at Bristol that send goods to be assayed in Exeter?—I think three.

1887. *Chairman.*] Are you a member of the Goldsmiths' Company at Exeter?—Yes.

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1888. Are you one of the wardens?—No.

1889. Have you never been a warden?—Yes, I have.

1890. You stated that you could not carry on your business if you had to bear the expense of sending your goods to London?—Yes.

1891. You think it would add 2*d.* or 3*d.* per ounce if you employed an agent?—I have no doubt that it would.

1892. Supposing you could not send your goods to London, if you sent them to Bristol you would still have to employ an agent, would not you?—Decidedly.

1893. Can you state whether the Bristol people who send their goods to Exeter employ an agent?—No; there the assay office take them in; they do not do so in the London assay office.

1894. The Bristol manufacturer sends his plate direct to the Exeter office, and they take it in and return it to him?—Yes.

1895. Therefore there is no agent employed?—No.

1896. Supposing you could send your wares to London or to Birmingham, directed to the assay office, and it was the duty of the assay office to receive them and return them, that would save you the expense of an agent either in Birmingham or in London?—Yes; but I should have to pay the carriage up and down.

1897. That would be all?—Yes.

1898. Mr. *Liddell.*] Would you not have the insurance to pay?—I would be always timid about the carriage up and down.

1899. *Chairman.*] You would have the same risk in that case that the silversmiths in Plymouth, in Devonport, and Bristol have now in forwarding their goods?—Yes.

1900. Mr. *Ewart.*] There are only two assay days in Exeter, I believe?—Three.

1901. Is it inconvenient having only three days?—No; it was formerly five days.

1902. Can you state whether at Exeter they stamp the name of the dealer on the silver articles?—Yes, if the dealer wishes it.

1903. They do not confine that to the manufacturer?—No.

1904. *Chairman.*] When they stamp the dealer's name do they stamp the manufacturer's name also?—Not generally.

1905. In point of fact, you can have goods stamped with the name of the dealer without the name of the manufacturer?—Yes; I have sent them up to the London hall, and had my name put upon them without the maker's name.

1906. Although you were not the maker?—Yes.

1907. Do all the assay offices put any name upon the goods that they are desired to do?—If the shopkeeper wishes it, I believe they generally do.

1908. Mr. *Ewart.*] Did you ever know that done at the Goldsmiths' Hall in London?—Yes; I entered my name once, and I have seen it.

1909. Mr. *Wilkinson.*] Do you consider the marking of silver and gold wares advantageous or disadvantageous to the trade?—I should say that it is advantageous.

1910. You would rather have the system of marking kept up than not?—Decidedly; I always look to that; I like to see it always myself; people generally like to see the hall-mark.

1911. Do you think that if there was no mark anywhere there would be more or less business done than now, or would it be done cheaper?—People have been so accustomed to see the lion in the hall-mark that I do not think they would buy goods without it.

1912. You think that they would not buy spoons and forks if the lion was not upon them?—It is what we have always been accustomed to, and I know people like to see it.

1913. Mr. *Muntz.*] Do not the customers always look at the mark?—Not at all times; it depends upon the person who sells them.

Mr. *Jeremiah Fuller*, called in; and Examined.

1914. *Chairman.*] ARE you assay master at Goldsmiths' Hall, in London?—Yes.

1915. How long have you occupied that situation?—I have been 19 years senior assayer in the gold department.

1916. How long have you been in the employment of the Goldsmiths' Company?—Nearly 34 years.

1917. You state that you have been 19 years chief assayer?—Yes.

1918. What assays do you make?—Of gold.

1919. Not of silver?—No.

1920. How many assays on the average do you make per day?—Near upon 60.

1921. Do you frequently find it necessary to break goods that are sent to you for assay?—I break a good deal in the course of a year.

1922. Can you tell the Committee the proportion of gold that you break?—In the last ten years the gold that I have broken has been 3,169 ounces; that is, broken in the whole 10 years.

1923. How much silver has been broken in the same time?—27,759 ounces.

1924. That is at the rate of about 2,775 ounces a year?—Yes.

1925. Do you happen to know how much silver is assayed annually, on the average, at the Goldsmiths' Hall?—No.

1926. Have you the control of the other assayers?—No; each has his occupation.

1927. Mr. *Spooner.*] Have you the superintendence of them?—Occasionally I look over them; if there is anything particular.

1928. *Chairman.*] Is there much loss to the silversmiths, whose goods are broken?—That depends entirely upon the article; sometimes there may be a very great loss.

1929. That depends upon the labour, does it not, that has been expended upon the article?—Yes; whether it is spoons or plate work.

1930. Has a case ever occurred in which goods have been broken in consequence of some error on the part of the assayer?—Not to my knowledge.

1931. Mr. *Spooner.*] Do you happen to know whether any dispute has ever taken place between manufacturers who have sent goods to the office to be marked, as to whether they had been rightly broken or not?—Yes; occasionally.

1932. Do you know how that dispute has ended; has the office always been found to be right?—It has always ended, so far as I know, in favour of the office.

1933. You do not know of any case in which the dispute has terminated in favour of the complainant?—No.

1934. Who delivers the articles to you personally to be assayed?—The assays are wrapped up in paper with merely the number and weight upon them.

1935. By some one out of your office?—Yes, by the drawers.

1936. And they are delivered in your office?—Not in my office. They are placed in a box near my office; and I take them from that box.

1937. You do not know to whom they belong?—No.

1938. When you have made the assay, to whom do you make the return, the result of the assay?—By wrapping the assays up again in the papers, and returning them again to the weigher of gold wares.

1939. Do you then state whether it is right or wrong?—It does not require that; all that is required to know is, whether it is standard or not.

1940. How do you communicate that?—By returning the papers belonging to all the work found to be standard.

1941. That is in case the thing is right; but what do you say when it is wrong?—I put "worse" on the papers belonging to the work found under the standard and detain them, in order that such work may be retried on the following day, and I deliver to the deputy warden a written report of all such work.

1942. And you break it up then and there, do you not?—Yes, if on the third trial it is still found to be under the standard.

1943. Have you anything to do with a check for the Government for the amount of duty?—No, nothing at all.

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1944. How is that arranged?—The weighers take that.

1945. The amount of the duty is settled entirely by the weighers?—Yes, and afterwards checked by the duty clerk.

1946. You cannot give the Committee any information as to the way in which that account is kept?—No.

1947. Mr. *Wilkinson.*] Does plate sometimes come to you of a quality better than the standard?—Yes, it comes better sometimes.

1948. Mr. *Ewart.*] What are the articles of plate which you generally have occasion to break?—Various articles; sometimes spoons and teapots.

1949. Principally those articles?—Yes, I think, more generally than others.

1950. Do you always use what is called the dry, or the cupel process?—We use the cupel process.

1951. How comes it that the wet process has been adopted for 25 years in France, but has never been tried in the Goldsmiths' Hall in London?—I do not know. I believe it is only used by one person in England, Mr. Claudet.

1952. Had you ever heard of the process before?—Yes.

1953. Have the Goldsmiths' Company ever made any attempt to discover the comparative value of the new process as compared with the old?—No.

1954. Mr. *Peacocke.*] Do you ever assay the diet?—Yes.

1955. Does anybody else assay the diet besides you?—No.

1956. Is there anybody present when you assay the diet?—Yes, a jury composed of the craft, who are members of the court of assistants.

1957. How many persons are generally present?—Sometimes six or eight.

1958. Are they present throughout the whole operation?—Yes.

1959. Mr. *Spooner.*] They are gentlemen concerned in the trade as well as belonging to the office, are they not?—They are bankers, and gentlemen who are or have been in the trade.

1960. Will you just explain who constitute the jury?—Considering them the craft, they are those that have been in the manufacturing business.

1961. And they are members of the Goldsmiths' Company, are they not?—Yes.

1962. And they are selected for the jury before whom you make the trial?—Yes.

1963. What number are generally present?—About six or eight.

1964. Mr. *Hankey.*] When you speak of bankers, you mean always members of the craft?—Yes.

1965. Not what we ordinarily call bankers in London, but what you call technically bankers as connected with the craft?—Yes. In the Goldsmiths' Company all bankers are considered to be members of the craft.

1966. You call all bankers goldsmiths?—Yes.

1967. Mr. *Ewart.*] Have the Goldsmiths' Company no intention of inquiring into the value of the new process of assaying?—I do not think they have.

1968. Mr. *Peacocke.*] Have you had any opportunity of testing any of the country diets?—No, I have not.

1969. Mr. *Hankey.*] You stated, did you not, that you had nothing to do with the assaying, except of gold wares?—Yes.

1970. What is the description of gold wares that you have to assay?—Gold watch cases, wedding rings, and other gold rings, fancy rings, and sometimes various articles come, such as small cups.

1971. But all other articles to a very small extent?—Yes.

1972. You have occasionally snuff-boxes to assay, have you not?—Yes.

1973. Besides those, and wedding-rings, and other rings, the articles are very small?—Very small.

1974. No articles of jewellery of any kind, except under very peculiar circumstances, are assayed?—No; badges are sometimes assayed.

1975. And medals?—Yes.

1976. Mr. *Liddell.*] Are snuff-boxes considered in the light of plate, and not of jewellery?—Yes, they may be more plate than jewellery.

1977. No articles of jewellery are necessarily stamped?—Yes, rings are, and lockets.

1978. Will you explain to the Committee how you draw the distinction between that which is jewellery and that which is plate; I mean those articles of gold and silver which require a stamp and those that do not?—I should suppose what may be called jewellery may be rings.

1979. Wedding-

1979. Wedding-rings are stamped, are they not?—Yes, and so are fancy rings and signet rings.

1980. Bracelets and necklaces are not stamped?—Not many; they are occasionally, but very few.

1981. Is it left to the choice of the manufacturer whether he will have them stamped or not?—Yes.

1982. Mr. *Ewart.*] Nothing but his choice determines whether they shall be stamped or not?—No.

1983. Is it the fact that at Goldsmiths' Hall they stamp the dealer's name upon an article, or do they limit that to manufacturers?—To manufacturers; they strike their names first.

1984. It is not the fact then, as has been alleged, that the Goldsmiths' Hall stamp the dealer's name; they only stamp the manufacturer's name?—No, only the manufacturer's.

1985. That is the rule?—Yes.

1986. Therefore the last witness, who has stated that he had had his name stamped at the Goldsmiths' Hall as a dealer upon plated articles, was incorrect?—Before he has anything stamped he must have his mark entered at the office.

1987. May a dealer have it done as well as a manufacturer?—Anybody may have it done.

1988. Mr. *Wilkinson.*] You do not know, perhaps, whether he is a dealer or a manufacturer?—No.

1989. Mr. *Spooner.*] Whoever has his name entered at the Goldsmiths' Office, whether a dealer or a manufacturer, has a right to have his goods marked?—Yes.

1990. You do not know in what character the goods are marked?—No.

1991. Mr. *Hankey.*] Is it your habit to make more than one assay in assaying any ordinary article of gold ware?—Yes, several.

1992. Do you make more than one assay of the same gold scrapings?—Yes.

1993. From the same scraping do you under ordinary circumstances make more than one assay?—Yes; it depends upon the quantity of articles that come in a packet.

1994. If a snuff-box were to come and were to be assayed, would you think it necessary to make more than one assay in order to test whether the assay you had made was correct?—Yes, we should.

1995. You would do so under ordinary circumstances, would you?—Yes. As to a snuff-box, we should make two assays of it; that depends upon circumstances; if the drawer had any suspicion he would perhaps make three assays, and try two or three parts of it.

1996. That is supposing that there was any suspicion that the box was of different qualities in different parts of it; I was speaking of one assay of one scraping; when you have made an assay, are you satisfied that that assay is correct?—Yes, generally, for a small article.

1997. With regard to the particular scraping which you have assayed, when you have made an assay, are you satisfied that that assay is correct?—Yes.

1998. You do not under ordinary circumstances, unless something calls your attention particularly to the matter, think that there is any error, and make a second assay?—No.

1999. Perhaps the quantity of the scraping would not be sufficient to enable you to make a second assay?—No; some things are so small that we can scarcely get an assay off without spoiling them. Of a wedding-ring we should make one assay.

2000. Do not you know that with regard to all the gold that is bought by the Bank of England and assayed by the assayer in London, it is the invariable rule to make more than one assay?—Yes, I am aware of that.

2001. Is it not the general rule to make three?—Yes.

2002. That is because they do not consider that one assay will sufficiently test the accuracy, or do it to a great nicety?—It is a great check one upon another.

2003. After all, every assay that is made by the Goldsmiths' Hall in London for gold plate is only an approximation to a very correct assay?—Just so; it is so far accurate; we wish to be accurate in that way, because we have no opportunity of trying another, because we could not get sufficient off to try with; it depends entirely upon the quantity of things, and upon the size of the articles.

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2004. From the very nature of the assay, and the small quantity that can be taken off, it is, under ordinary circumstances, impossible to make more than one assay?—It is impossible, in many cases.

2005. You do not consider, without making more than one assay, that you can be quite satisfied that you are correct?—Quite so.

2006. You cannot in fact test the standard of jewellery or gold plate with the same accuracy which is considered necessary by the Bank of England in assaying gold?—No, not as to one assay; but where we have large packets, they are separated, and perhaps we make three or four or half-a-dozen assays.

2007. Mr. *Wilkinson.*] When you make those three or four assays, it is not to test the accuracy of your own work, but the uniformity of the quality of the material?—Just so, but it answers for both purposes.

2008. Mr. *Peacocke.*] Except gold is fused with the alloy with a considerable amount of skill, would not a gold article be liable to have more alloy in one part than another?—Yes, it might.

2009. I mean by accident, without any fraud?—Yes, it might.

2010. Therefore the fusing of gold with the alloy requires a very considerable amount of skill?—Yes.

2011. Mr. *Liddell.*] You heard, I think, the evidence which was given by a former witness; do you, from your experience in assaying, corroborate what he stated, in reference to the difference which the heat of the furnace produces upon the process of assaying at different times?—There is the possibility of a difference.

2012. Do those same causes produce the same effects upon gold as they do upon silver?—No, they do not.

2013. Mr. *Hankey.*] In assaying gold articles, a snuff-box for instance, do you not think it is possible that a considerable portion of the snuff-box may be of a different quality of gold from that which you have assayed; how can you be sure that the greater bulk of the snuff-box is not of a different quality of gold?—On the first trial perhaps we find one of the assays run very hard, and we keep it till the next day, and then two or more assays are taken from different parts; one from the cover, and one from the bottom, and one from the sides, and in that way we sometimes find a difference.

2014. If a snuff-box of gold were brought to you under ordinary circumstances, would you take off a scraping from more than one part?—Yes, we should.

2015. From how many parts?—Perhaps from the top and the bottom. We should touch all parts, but we should keep the top and bottom parts separate.

2016. Is it not quite possible that jewellers may, after the goods have been assayed, introduce inferior metal in the goods which they sell?—I would not say but what it is possible to be done. I do not say that it is done; it might be done.

2017. Mr. *Muntz.*] Do you think that it would pay a manufacturer to do that?—In some cases perhaps it might.

2018. Mr. *Spooner.*] You have stated that where large packets come, you make two, or three, or four assays; do you then compare those assays one with another to see whether they agree?—Yes.

2019. If they agree, that is a pretty sure test that your work is accurately done, is it not?—Yes.

2020. Upon the same principle you assay your diet, do you not?—Yes.

2021. That diet contains a specimen of all the assays that you have made for the year?—Yes.

2022. If that is found upon the whole collection to be accurate, is not that a very fair test that the general work of the office is also perfectly accurate?—Yes, the fairest test that can be made.

2023. Mr. *Wilkinson.*] Is it the habit of the Goldsmiths' Hall to receive plate direct from the country?—Yes.

2024. Do they receive it directly from the parties in the country, or from agents?—I think from agents.

2025. Do the Company object to receive plate directly from the manufacturers or dealers?—No, not from those residing in London.

2026. There is no difficulty in that, is there?—None at all.

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2027. Mr. *Ewart.*] Your evidence is principally confined to the gold department of the Goldsmiths' Hall?—Yes.

2028. It is within your knowledge, is it not, that they do not at the Goldsmiths' Hall employ the new system of the wet assay?—Yes, they do not.

2029. Even for silver?—No.

James Garrard, Esq., called in; and further Examined.

J. Garrard, Esq.

2030. *Chairman.*] CAN you give the Committee any information with regard to the facilities which the Goldsmiths' Hall could afford to the country manufacturers in receiving their goods for the purpose of being assayed without the intervention of an agent?—I really do not know; we have never done anything of the sort; the goods come to us, we know that, from the country, the names being entered; but they always come through the intervention of an agent; they come to us just the same as from the London manufacturers, and they are taken away in the same way.

2031. Mr. *Spooner.*] Supposing the goods were to be sent up from the country, to be assayed, by a common carrier, should you feel yourselves at the office satisfied with merely receiving those goods without any proof whatever whether they came from the country or not?—I think we should not receive them from a carrier; it is contrary to the usage.

2032. Would it not be contrary, not merely to the usage, but at variance with the due execution of your duties?—I think so.

2033. Would not that involve you in disputes?—Very probably.

2034. A carrier might purloin a package, and he might declare that he delivered it to you safely; how would that dispute be settled unless it were delivered to you by some recognised agent of the party sending it; is not that the difficulty?—Yes.

2035. *Chairman.*] Supposing it were found necessary for you to make arrangements to receive goods from the country, in the same way as the hall at Exeter receives them from Bristol, would it not be easy to make this arrangement, that the persons sending the goods should advise you by post of their having done so, and that your authorised receivers of those goods should test them at once upon the receipt of them from the carrier, and then finding a correspondence between the letter of advice and the goods received, could you not at once say we either accept or repudiate that parcel?—I think, of course, what others are capable of doing, we can do; it is difficult to say at once how you would enter into business arrangements that require great responsibility; for example, when a parcel of goods is sent, if there is duty to be paid, the money is sent with it, or we should not receive the goods.

2036. Is it not the case that every day in the week large parcels of plated wares and silver and gold wares are sent by the common carrier to all parts of the country?—No doubt.

2037. Is there any difficulty found in securing the delivery of those goods in the way in which they are sent from the manufacturers?—I should apprehend none from Birmingham and Sheffield both; they merely send them by the common carrier to London.

2038. There is no intervention of an agent required, if the Birmingham or Sheffield manufacturer sends his goods to the shopkeeper in London?—Not always; but I think it is, commonly speaking, by the intervention of an agent.

2039. But it is by no means necessary; it is the constant practice, is it not, for the London manufacturers to send their goods to every town throughout the kingdom, without the intervention of any agent?—Certainly.

2040. Mr. *Spooner.*] But that is a question, so to speak, between the vendor and the vendee; but you, having no interest whatever in the matter, being the person to whom a box is sent purporting to contain certain goods, should you like to be involved in the dispute that would arise in case any robbery had been committed, or any fraud had been committed?—Certainly, it involves difficult business arrangements; and I can hardly say what we should like or should not like, until the thing is put in practice. I think in the report that we made, we pointed out that it would require many arrangements to be made

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before we could receive goods from the country to mark them at the London hall.

2041. Have you turned your attention to the arrangements which would be necessary?—No.

2042. You are not prepared to point out any plan to the Committee?—No; I think it was stated in the report, that it would be necessary to consult with the halls of Sheffield and Birmingham, and if such arrangements were entered into as they are in the habit of making in receiving those parcels, or in any way in which they act, I think we could act.

2043. Mr. *Wilkinson.*] I apprehend that you would not be desirous to be burdened with any trouble or risk that you were not paid for?—No.

2044. Do you see any objection on the part of the company to receive a parcel of goods from a manufacturer at Sheffield or at Birmingham, containing the money and a proper invoice, and to stamp them and return them in the same manner?—I think I suggested in the report that in such cases some arrangement might be made through the Post Office.

2045. It does not signify to you how the goods come; they would come at the risk of the sender?—I apprehend so.

2046. Mr. *Ewart.*] It is stated in the minute of the wardens of the Goldsmiths' Company, which they submitted to the Chancellor of the Exchequer, that the manufacturers of Liverpool now send their work to London?—Yes, they do, I believe, some of them, through the means of an agent; they do not come direct to us.

2047. Mr. *Hankey.*] You are no longer carrying on business yourself, are you?—No.

2048. But you were for many years engaged in trade as a silversmith?—Yes.

2049. Did you ever turn your attention to the advantage of having any mark at all for silver goods in England?—That is a subject in regard to which persons may very much differ; I suggested to Mr. Cardwell, when this thing was mooted, that people should or should not have their things marked as they thought fit. Then, I think, if things are marked, the public should have a very good guarantee that the mark is a correct one.

2050. Are the Committee to understand, from your having made that suggestion, that you see no harm in doing away with marking altogether, and leaving it entirely optional?—That is a matter quite of opinion.

2051. What is your opinion; you have had a long experience, and are probably able to say whether it would be injurious to the trade or not?—I think it would be perfectly inoperative, and that persons would not buy things unless with the guarantee of the hall-mark upon them, unless they chose to take the goods as you sell a bar of gold at the Bank: there you take it upon the assay; if people choose to take it upon the guarantee of the assay, let them do it.

2052. Do you not consider that the majority of persons buying silver wares buy them on the credit of the seller of the goods, and not upon the accuracy of the mark?—No, I should think that they would rather purchase it upon the accuracy of the mark; they might be both combined, but, generally speaking, I should think that they like the hall-mark.

2053. Do you think that the public generally, private persons who buy gold and silver wares, know what the hall-mark is?—I think they have a crude idea (I do not think that they know exactly) that it has a certain value.

2054. Do not you consider that if the hall-mark were taken away, people would as readily buy goods from respectable houses in London or elsewhere, on the faith of the seller of the goods, in the same way as they now buy precious stones and other articles?—I do not think that any respectable house would sell them without having them marked.

2054. Supposing there were no means of marking, and that it were entirely optional and left to the respectability of the parties themselves, and supposing there was a law that merely required the name of the seller to be put upon silver goods, do you not think that people would as readily buy goods with the name of your firm, for instance, or any other respectable firm in London, on the faith of that firm, as if they were hall-marked?—I should think so.

2056. Then, if at the same time the duty were taken off, would there not be a very considerable increase in the use of silver articles in lieu of plated articles?—I think there is very little doubt of it.

2057. Do you think that the same remarks apply to gold?—Not to so great an extent. Gold is not so much marked. It is only wedding-rings that are marked. I think that a lady would not like a ring unless it was hall-marked.

2058. Practically, no articles of jewellery are stamped in England?—Very few of them.

2059. Is it the case, that the only articles that are stamped, as an invariable rule, are wedding-rings?—And some other rings.

2060. And generally snuff-boxes, and such things as medals, or things that are given as presents?—The law compels those articles to be marked which have not stone set in them.

2061. Does not that practically except every article of manufacture, with the exception of snuff-boxes, medals, gold rings, and watch-cases?—Yes, practically it excludes a great part of jewellery.

2062. Unless, in fact, you are required by the buyer to have a thing hall-marked, the jeweller does not keep anything in his shop which has been hall-marked?—I cannot go quite so far as that, but the general practice is not to have jewellery hall-marked.

2063. Scarcely anything of ladies' jewellery?—Very little.

2064. Mr. *Wilkinson.*] Do you think that one half-ounce less of plate, gold or silver, would be sold in London if there were no mark upon it at all?—I should think there would not; I should think there would be quite as much sold.

2065. Mr. *Hankey.*] With regard to the foreign trade, do you think that the foreign trade would suffer if there was no such thing as a hall-mark?—I think it would suffer very materially, so far as gold watch-cases are concerned.

2066. And with regard to silver spoons and forks?—The export of silver is comparatively small as compared with gold; an immense number of gold watch-cases come to our hall, and we have marked from 30,000 to 40,000 gold watch-cases in a year.

2067. Mr. *Peacocke.*] Do those imitation marks which persons who sell electrotyped articles put upon the goods deceive the public?—I think very much so, especially if you establish the principle of not obliging a correct mark to be put upon them.

2068. Do you believe, now, that the public are induced to buy articles not being silver, owing to those imitation marks?—I should not think that it takes place to any extent; I believe it may take place.

2069. Mr. *Hankey.*] Have you any knowledge whether the late alteration in the Act, by which the standard of gold was lowered in gold watch-cases and other gold wares, has had any beneficial effect in the gold trade in England?—I should think it has not.

2070. *Chairman.*] Is it not one of the strongest inducements for persons to buy silver goods instead of plated ones, that the value of the article remains unimpaired, and that they are able at any time to obtain the intrinsic value of any article, so that it would always be worth something?—Yes; and I apprehend that was the primary cause of establishing hall-marks, the same as you have a standard for the coin of the realm.

2071. Supposing there was no mark at all, there would be no reason why any particular standard of silver goods should be made?—But I think my observation went to this, that though doing away with the obligation of the mark, I should not do away with the power of having the mark. I think that all respectable houses would prefer having their articles marked.

2072. But comparing the principle of a compulsory marking with no mark at all, would the effect of the latter not be to introduce every variety of quality of silver in silver goods?—Most likely it would.

2073. And would not the whole tendency of that be to depreciate the quality of silver goods, in order to meet the price in the market?—I should think that persons would take care what they were buying; a purchaser would say, "What is this I am buying?"

2074. I am supposing that there should be no hall-mark at all, that silver goods should be sold as iron goods are sold; would there not be a tendency to depreciate

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depreciate the real quality of the goods, in order to meet the price in the market?—Very probably there might be, but if a person would always want to know what he bought, he would have a private assay.

2075. Would a man buy any large quantity of silver wares, or would he be satisfied to buy those goods, if there were no assay mark upon them?—No, I should think not.

2076. When a man was investing a large sum of money in silver wares, he would feel it to be necessary to test the quality of those goods before buying them, would he not?—Of course, or buy them under an assay.

2077. Is it your opinion that the character of the dealer alone would be sufficient security for the public, as to the precise quality of any silver articles they might purchase, taking the general run of dealers throughout the United Kingdom?—I should apprehend that with any respectable dealer, if he stated a thing to be of a certain standard it would be so, or else it would be a deception.

2078. But in order that he may know that, he must himself have had an assay?—Yes.

2079. Supposing an article were sold as silver, silver spoons, for instance, differing from the present quality as regulated by the assay offices, though of an inferior quality, they might be still called silver spoons?—That again raises a question, because the Government now call things gold, which contain less gold than they do copper.

2080. As long as an article is not pure silver, but contains a quantity of alloy, if there were no regulation as to what that quantity of alloy should be, but it was left entirely to the choice of the community as to what they would buy, any quality, or a great range of quality, might still be called silver?—Yes, it might be so; as I say, the Government call that gold which contains more copper than gold. My definition of gold, when I talked to Mr. Cardwell upon the subject, was, that nothing should be considered gold which did not contain more gold than copper, that more than one-half should be pure gold; but instead of that, they allow nine-carat gold, and we have marked wedding-rings at the Goldsmiths' Hall at that standard; and they have gone forth to the public with that mark, and they are not worth 1 *s.* a piece.

2081. Then, in order to conduct the silversmiths' trade, if there were no hall mark, and no means of testing the quality by the hall at all properly and faithfully, it would be necessary that a silversmith, if he sold various qualities of silver goods, should have them marked in some way to distinguish the one from the other?—Of course.

2082. Would not that result in having a voluntary mark, in order to conduct trade faithfully and honestly, which mark is now made compulsory?—Very likely it would.

2083. Mr. *Spooner.*] Would not the necessity of having that voluntary mark exclude all small traders from the business?—If you have to take a person's word for a thing instead of the hall mark, you would go to the most respectable person; you would be very loath, for instance, to take an ingot of gold from a questionable person.

2084. Have you not stated before, that if there were no mark required, the respectability of the firm dealing in the article would be taken by the public as as good a test as the mark itself?—I did not say as so good a test; it would be taken for what it was worth.

2085. Would not that completely exclude any new firms not known to the trade?—Of course, until a man has established a character, he could not have an established name.

2086. Then the effect of that would be, not the free trade principle of the day, but a monopoly on the part of those who had a name?—Certainly.

2087. Then, if we take the other view of the question, if there is no public test, each seller would find it his interest to have a private test, and would not that involve the small trader in an expense and difficulty that would cripple him in his trade?—Yes.

2088. *Chairman.*] The firm carrying on business in your name purchase very large quantities of silver and gold, do they not?—Yes; more of silver than of gold.

2089. Would

2089. Would you consider yourself justified in making a purchase from a most respectable merchant in London whose character stood far above any suspicion, of a quantity of gold or silver without assaying it?—Certainly not.

2090. Would the Bank of England purchase any quantity of gold or silver without assaying it?—Certainly not.

2091. Mr. *Liddell.*] In the cases of large purchases of bullion, bars of silver or bars of gold, before the purchase is concluded the purchaser insists upon an assay being made, does he not, upon every bar?—Certainly.

2092. Mr. *Ewart.*] Do not other traders, as well as dealers in gold and silver, test the purity of the articles that they sell just the same as you do?—I dare say it would be so in other trades.

2093. Then why should not the same rule apply to articles of gold and silver?—My view of the silver trade was this: The Government were making great alterations, and I said, either establish some system by which the metal which is sold may be easily and well identified as being of a certain value, or else throw it open. It requires one of two systems; if you buy silver spoons and forks, either that you should be satisfied, directly you see the hall mark, that they are worth a certain intrinsic value, or else you must rely upon the respectability of the parties from whom you buy the article.

2094. Why should not the usual principle of trade apply, that the character of the seller is a sufficient security for the purity of the article?—My view was that it would apply; but as the Honourable Member for North Warwickshire justly observed, it would be throwing the small trader out of the market; you would take the word of a man of established respectability, but until the man was in that position you would not like to deal with him.

2095. Do you apprehend that a dealer in gold and silver would refuse to have an assay made of those articles which he found it necessary to guarantee to the buyer, supposing there were no assay office?—Of course he could have no objection to that; he would naturally do that, and he would not guarantee the article without.

2096. Might it not be a sufficient security to the public if there were a stamp upon the article, guaranteeing the quality, by the name of the person selling it?—Certainly that would be, to a great extent, a guarantee, and a purchaser would have his action against him, if it were other than as represented.

2097. Do not you think that this system of stamping comes under the old system of regulations, which interfere with trade?—It is a very long question to go into. It appears that it increases trade fraud in many things; for instance, we have detected watches passing through England which were made in Germany, bearing a false English hall mark; those go to America bearing that mark, and they are more valuable. Then, again, in America they manufacture watch cases to an immense extent, which they stamp with our English hall mark of 22 carats and 18 carats, because that gives them a higher value.

2098. Mr. *Peacocke.*] When you say "stamp," do you mean a forged stamp?—Yes, they forge as much as they like in America.

2099. Mr. *Ewart.*] Have you observed that people who come to buy plate, are very assiduous in looking at the hall mark?—No.

2100. Then they take it upon the credit of your name, and not upon the credit of the hall mark?—They take it upon the credit of the name that it is the hall mark.

2101. *Chairman.*] You state that you would have no objection, and that respectable dealers would not, to certify by assay the mark upon the goods which they sold, where the quality was required to be tested?—Yes.

2102. If there were no halls, would there not be a great difficulty in verifying the accuracy of the assay?—Yes.

2103. If there were a hall whose mark was supposed to verify the quality, the simple fact of the mark being upon the article would be no guarantee to the buyer, unless he also had a confidence in the person who made the mark?—Of course.

2104. Therefore if you have no establishment for assaying gold and silver wares, although respectable dealers might sell their articles with an assay mark upon them, that would be, in point of fact, no more guarantee than if they had

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none, and were taken only upon the word of the dealer?—Except to identify them.

2105. But the present system is a twofold guarantee to the public; first, it is a guarantee for the quality of the article, and secondly, it is a guarantee that, with the mark upon it, the quality of the article has been tested by competent authority?—Most certainly.

2106. Mr. *Wilkinson.*] When you stated just now that you would not buy any large quantity of silver or gold without assaying it, that remark had nothing to do with the question of marking, I presume?—It was merely as to ingots.

2107. You stated, did you not, that however inconvenient the want of a mark for silver plate might be to you, it would not be a greater inconvenience than already exists with respect to gold, which you say is marked differently?—Excepting that you get it in much greater bulk; there are small articles in jewellery in gold which are not marked, but in silver it is generally in greater bulk, and if you bought 20 dozen of table plate and a whole service of silver dishes, you would get in possession of a large quantity of silver bullion, and it would make a great difference if it was worth 2 *d.* or 3 *d.* less an ounce than you supposed.

2108. Mr. *Hankey.*] Is it not the case practically that nearly all the gold jewellery which is bought in England is bought on the faith of the character of the jeweller who sells the goods?—I should think it is principally so, but there is such an immense amount of jewellery sold of all sorts that I think people hardly give it a thought what the quality is; in fact there is so small a quantity of gold in the common jewellery, that it is of very little consequence whether it is 18 carats or 14.

2109. Do you know any reason why gold wares should be subjected to restrictions which are not placed on diamonds, or emeralds, or any precious stones or articles of equal value in money to gold wares?—Either a thing is what it is represented to be or it is utterly false, and then it is merely valued according to the quality of the gold; the gold may be of so many different qualities.

2110. Precious stones are also of different qualities?—Yes, and you judge of that by your eye, according to the quality.

2111. Are they not bought generally on the faith of the character of the jeweller?—There is no doubt that they are.

2112. Do you think that any private individual can form anything like an opinion of the value of an article equal to that of the seller of the article?—Certainly not.

2113. Mr. *Ewart.*] In America there is no assay, I believe?—None at all.

2114. Is it possible for a man to have a perfectly pure gold or silver article in America?—Of course if he likes he can.

2115. Mr. *Wilson.*] But if a person wanted such an article, and went to a shop in America for it, would he not have it assayed?—I should think so.

2116. Mr. *Liddell.*] Have you known instances in which an article marked in the London hall has borne a higher price from the greater security attaching to that mark than to an article marked in a country hall?—Generally speaking, the things that are marked in the country halls are of an inferior description to those marked at the London hall. If a person were going to invest largely in any quantity of plate, for instance, an immense quantity of spoons and forks, if you told him that one was made in London and the other at Exeter, he would prefer that which was made in London.

2117. Mr. *Wilkinson.*] Or to one made in Birmingham?—Perhaps he might.

Martis, 8° die Aprilis, 1856.

MEMBERS PRESENT.

Mr. Wilson.	Mr. Brand.
Mr. O. Stanley.	Mr. Liddell.
Mr. Ewart.	Mr. Wilkinson.
Mr. Spooner.	Mr. Hankey.

JAMES WILSON, Esq., IN THE CHAIR.

Arthur Ryland, Esq., called in; and Examined.

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2118. Mr. *Spooner.*] I BELIEVE you are Solicitor to the Guardians of the Birmingham Assay Office?—I am.

2119. When was that assay office formed?—In 1773.

2120. Can you state to the Committee what took place when that assay office was formed; what led to its formation?—There was a petition from Birmingham and from the manufacturers at Sheffield contemporaneously, and there was an inquiry before a Committee of the House of Commons into the mode of conducting the assay offices which then existed, and upon that inquiry were based the Acts of Parliament which regulate the offices of Birmingham and Sheffield.

2121. Then these offices were formed in consequence of the proceedings and recommendations of that Committee?—Yes.

2122. Of what does the Board consist?—The present office is regulated by another Act of Parliament, the 5th George the Fourth. The Board consists of the corporation, which comprises 36 gentlemen, of whom nine may be and six must be goldsmiths or silversmiths. The other members of the Board are not connected with the trade.

2123. What are they then?—They comprise Members of Parliament, magistrates, bankers, and merchants.

2124. And lord lieutenants of counties?—Yes; lord lieutenants of the counties, not *ex officio*; but they are always selected.

2125. Have you an annual meeting of the guardians?—They meet annually in July; they also meet at other times, when circumstances render a meeting necessary.

2126. Are those annual meetings very frequently attended, or generally attended by a pretty large proportion of what may be called the honorary members?—Yes.

2127. Not concerned in the trade?—Exactly so.

2128. Are the accounts produced there?—They audit the accounts, they receive the reports from the wardens, and they elect auditors and wardens for the next year.

2129. The acting wardens are chosen from persons who have a knowledge of the trade, are they not?—There are six appointed every year, and two are acting wardens; they are persons who have a knowledge of the trade, but not concerned in it.

2130. They are persons who have retired from the trade?—Yes.

2131. Will you state to the Committee what the duty of an assayer is?—The assayer, in addition to his duty of assaying gold and silver, is the treasurer of the guardians, and it is his duty to keep an account of all monies received and paid; he pays over the duty received every day to the collector, and he assists the wardens in other parts of the duties which are discharged by the office.

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2132. Who is the collector?—Mr. Rotton.

2133. He is the treasurer?—He is the collector of duty; the assay master is the treasurer.

2134. He gives security, I think?—He gives security in a bond of 2,000 *l.*

2135. The corporation considers itself answerable for the due accounting of that money by the treasurer to the revenue?—Yes.

2136. And it is with that view that they take a security of 2,000 *l.* from the treasurer?—It is.

2137. Is that enough to secure the balance which is in his hands?—It is considered so.

2138. Is that man known to the Mint?—To the Mint. When an assayer is appointed his appointment is communicated to the Mint, and a bond is taken by the guardians in a sufficient sum. The amount of duty is about 1,500 *l.* a quarter, and the bond is 2,000 *l.* The collector accounts once in every three months to the Inland Revenue.

2139. Are the sureties submitted to the Mint in any way?—No; the sureties of the assay master are.

2140. What security does the assay master give?—A bond with two sureties in 500 *l.*

2141. What is the condition of the bond?—The due discharge of his duties as pointed out by the Act of Parliament; certain penalties are imposed upon him by the Act of Parliament, and that bond is the security for the payment of these penalties.

2142. Those sureties are submitted for the approbation of the Mint?—They are.

2143. Does the present office belong to the corporation?—Yes; it was purchased by the corporation.

2144. You have a copy, I believe, of the bye-laws, if the chairman wishes to see it?—I have (*producing the same*).

2145. You have attended a great deal at the assay office for many years, I believe?—I have attended to assay office legislation.

2146. Have you any suggestions to make to the Committee that you believe would be useful with regard to the marks?—I should wish to suggest the importance of assimilating the practice at the various offices, and simplifying the provisions for the management of those offices. There are more than 20 Acts of Parliament relating to them besides the Acts relating to the duty. There is at present very great complication; in any cases where legal proceedings have to be taken very great difficulty occurs. This opinion is, I believe, shared by the assistant solicitor to the Stamps and Taxes with myself, from the number of Acts, which conflict many with one another. The earliest Act of Parliament, and which is now in force, was passed in the reign of Edward the First. In the year 1774, a person was indicted under that Act; an objection was taken that that Act was obsolete, and it was decided by the Court of King's Bench that it was not. I can point out in very few words one or two points in which I think very great improvement might be made. One of the marks which is impressed upon all gold and silver has for its object the denoting the year when the assay was made. That is now left to the discretion of every assay office, and they differ. If it were required that the same letter should be adopted by all offices, it would be a great facility in the detection of fraud, and would be very convenient. Then again, as regards the mark for the standards, they, I submit, should be the same in Scotland, in Ireland, and in England. They differ.

2147. Mr. *Ewart.*] The arms of the town?—The arms of the town denote the place of assay; I mean the standard mark, and that should be the same in every office.

2148. *Chairman.*] You mean the Inland Revenue mark?—No; that is the same throughout the kingdom; that is the sovereign's head. For the 22 carats in England the standard mark is the crown and 22. In Ireland, it is 22 without the crown. In Scotland, it is the thistle at Edinburgh, and the lion rampant at Glasgow. Then, in Ireland, they have a standard which we have not; the 20 carat gold. Eighteen is the same in the three kingdoms, a crown and 18 in England, the figure 18 in Scotland, and the figure 18 in Ireland. In silver, we have a variation even in England, except that it is not of much practical importance, because it applies to the standard of 11 ounces 10 dwts., which is not

not much used. In all places in England, except Sheffield and Birmingham, it is the lion's head erased and Britannia. In Sheffield and Birmingham it is Britannia. In Scotland it is the thistle. In Ireland they have no such standard.

2149. Mr. *Ewart.*] Is that under the Act of Parliament?—Yes; now 11 ounces 2 dwts., in England, it is the lion passant. In Scotland it is the thistle and Britannia at Edinburgh, and the lion rampant and Britannia at Glasgow. In Ireland it is the harp crowned. The Parliament has lately adopted the plan of very greatly simplifying in the mark of the standard by using the figure 18, or 22, or 12, or 9, or 15, and everybody knows what he is buying. I would suggest that in silver, if you adopted the same plan, it would be a great additional protection.

2150. Mr. *Liddell.*] Did I understand you to say that it is optional or not with the assay office to mark by the year?—They are obliged to do it; it is not optional under the Act of Parliament.

2151. *Chairman.*] Have these marks been forged?—Not of late years; but I have had prosecutions for forging some of these marks; that was some years ago.

2152. If the marks were very simple; some crowned figure; would it not tend to facilitate forgery?—They must be forged in connexion with all the other marks.

2153. The figures denote only the quality of silver?—Yes.

2154. But you would have the year and the crown mark besides?—Yes, decidedly. Then as to the exemptions, I should like to call the attention of the Committee to those.

2155. Mr. *Liddell.*] Do you not think that it is an additional security, or rather, that it gives additional facility in detecting fraud, that the mark of the country in which the plate has been stamped should be affixed; namely, that there should be a mark for Ireland, another mark for Scotland, and another mark for England?—There is that; for every place there is a mark. I would leave that as it is. Dublin has a peculiar mark for itself, and Glasgow and Edinburgh for themselves. My object is simply to enable the public to know what they are buying.

2156. *Chairman.*] You say that you have had prosecutions for forgeries; have you known cases of this kind. Suppose a piece of gold consisted of several parts, such as a watch case, which consists of a lid, and of the under part, and sides, and so on, which are made separate and joined together, is it ever the case that one of these parts may be marked of the full standard, and that the other parts may be of metal of an inferior quality?—It is a rule at the Birmingham assay office, where an article consists of different parts, to distribute the marks; to put one on one part, and another on another, and to let no part go without a stamp, otherwise it would be very possible to do that.

2157. Watch cases, for example; does a watch case always come in a complete state?—No, they send the pendant, which is this part of the watch (*describing the same*); it is not affixed to the case, and in point of fact it is a different part.

2158. They are generally marked separately?—Yes.

2159. But the case itself, is that always perfect without the pendant?—It is not hinged, I believe; but our assay master is here, he can answer that question better than I can. This hinge, I believe, has to be put in afterwards. In our office we have a rule requiring the different parts to be marked, and I suppose it is so in all offices.

2160. If it is one piece of plate, consisting of different parts, you distribute the marks over the different parts, so that no one piece is completely marked by itself?—Precisely so.

2161. Mr. *Spooner.*] The pendants are made generally by other manufacturers than those who make the watches?—Yes.

2162. They are very seldom made by the same person?—It is quite a different trade.

2163. Have you any other suggestions to make to the Committee?—As regards the exemptions, there are a great many articles exempted from assay. The Committee no doubt know that the assay existed a great many years; many hundred years before the duty was attached. There are five different Acts,

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and some rather clashing with others as to the articles to be exempted. I know from the constant questions that I have put to me, that it would be a great assistance to manufacturers, if the law were simplified, if they had only one Act to turn to.

2164. *Chairman.*] A consolidation of the law would do that?—Yes, if you repealed the old Acts, and had one a very simple and short Act, it would be very useful. As regards the offences there is very great difficulty, the variation between different places. I will just mention one or two cases, to show the Committee how they do vary. For selling wrought gold or silver ware, before it is duly marked, the 12th George the Second, which applies to all offices, imposes a penalty of 10 *l.* or imprisonment. The same offence by the Sheffield, Birmingham, and Glasgow Act, imposes the forfeiture of the wares. In Ireland, by their Act, it is 100 *l.* penalty. Then as to manufacturing gold and silver worse than standard, or using improper marks, by the statute of William the Third double the value of the plate is the penalty. In the Sheffield and Birmingham Act it is 100 *l.*, in the Glasgow it is 50 *l.*

2165. There is not uniformity?—No; and in the Irish Act there is a most remarkable penalty imposed upon every person who buys a piece of plate which is not properly marked; forfeiture of the article purchased, or its value. In the Scotch Acts there is a very great difficulty indeed, for there are two Acts relating to Scotland, one establishing the office in Glasgow, the 59th George the Third, and the other, the 6th and 7th William the Fourth, which latter Act is a public Act; the other is a local Act, and in the preamble the later Act would appear to be for the whole of Scotland. There is no reference to any other Act till you come to the last clause, when it says that it shall not affect the Glasgow Act unless certain things are expressly repealed. There is one section in the 6th and 7th of William the Fourth which prohibits any person selling either gold or silver in Scotland which does not bear the Scottish mark, under the penalty of 100 *l.*; so that any person who now sells London, or Birmingham, or Sheffield wares in Scotland, is liable to 100 *l.* penalty for every ware he sells. It is obvious to my mind how the error got in. It says in the fifth line, "all plate wrought" after a certain date. No doubt it was intended to say "wrought in Scotland," but is is not in the Act. That is a thing which could be easily remedied.

2166. Mr. *Spooner.*] That is confined to Scotland?—Yes; in the Glasgow Act the assay master is required to weigh all the wares in water, and to try the effect of magnetism before he does certain things. I mention these things for the purpose of showing the anomalies which now exist, and if it is intended to legislate it would be very desirable to get rid of them.

2167. Mr. *Wilkinson.*] You spoke of the corporation; what did the corporation purchase?—They purchased the land and buildings.

2168. I thought you said they purchased the office?—It was formerly used for certain other purposes; they converted it into an assay office.

2169. You spoke of the great desirableness of assimilating all these assay offices; you are not of opinion that it would be desirable to have all the offices merged in one in London?—No; I think it would be very inconvenient to the manufacturers in the country, where there is enough of them to bear the expense of an office.

2170. Mr. *O. Stanley.*] Do you know what the revenue of the office in Birmingham is?—Yes; the assay master has prepared an account of the receipts and payments for 10 years previous to July 1855.

2171. *Chairman.*] Has that been printed?—No, this has not yet been presented.

2172. Mr. *Spooner.*] Was an order for the account to be delivered served upon the Birmingham assay office?—No; we had no order to do it, but I heard the opinion expressed by the Committee, and therefore I got it prepared.

2173. You say that you received no order upon the subject?—I am not aware of any order at all; the assay master is here, but I have not heard of any order.

2174. But you heard of no order, although the statement has been prepared?—I heard of no order.

Mr. *William Westwood*, Jun., called in; and Examined.

2175. WHAT are you by business?—I am an Assayer.

2176. Are you one of the assayers of the Birmingham office?—I am.

2177. When did you enter that office?—I entered the Birmingham office in April 1840.

2178. In what character?—As an assistant to the assayers.

2179. When were you appointed one of the assayers?—In 1852.

2180. How many days in the week is that assay office open?—Two days.

2181. Which are those two days?—Monday and Thursday.

2182. Who are the persons that attend during the time that the assay is going on?—There are two wardens, two assayers, three drawers and markers, and an assistant.

2183. Do the wardens attend the whole of the time from the opening of the office till its close?—The whole of the day, excepting that occasionally one has gone home earlier on account of illness; but this is an exception to the rule.

2184. But there is always one there?—Yes.

2185. What do the wardens do there?—They receive the work in the morning.

2186. From whom?—From the manufacturer; they superintend the weighing, and enter the weight in a book; they afterwards pass it into the marking-room, and there it is scraped. The assayers' room has two windows in it which look into the markers' room, so that the assayers can always see what the markers are doing. When the wardens have finished weighing they go into the marking-room, and superintend the scraping and marking; they are present while the work is marked, and they are also present while it is weighed back again to the manufacturers.

2187. What do they do with the scrapings?—The assayer has a portion of them for his assay; a portion he puts into a piece of paper to be sent to the Mint, and the remainder is sold, and the proceeds applied to the purposes of the office.

2188. Not sold then?—No, at the end of the year.

2189. Do the weighers enter the weights of each parcel in a book?—Always.

2190. And they see each lot of goods to the drawers' room?—Yes, and with each lot of goods they send a small slip of paper similar to that which I have here.

2191. Have you got a copy of the ticket that you send and require back?—Yes; with each lot of work the wardens send two of these papers into the marking-room; the scrapings are put into one, and the assay master divides the scrapings; one portion he assays himself, the other portion he sends to the Mint.

2192. *Chairman.*] You say that a portion of the scrapings is put into the paper, and sent to the Mint; do you mean that each separate assay is sent to the Mint?—If they choose to assay it separately, they are able to do so; but the custom is to melt it down altogether.

2193. When you put the diet into the box, you put each individual assay in a paper by itself?—Yes, marked with the date, and the name, and the number.

2194. So that if they chose to make an individual assay of each, they can do so?—Yes.

2195. Instead of taking the average of the whole?—Yes. We make, I suppose, from 2,000 to 3,000 assays of silver in the course of a year, and perhaps half that number of gold. I am speaking only from memory.

2196. How often do you send them to the Mint?—Only once a year.

2197. According to that, there must be 3,000 different parcels in the paper?—Yes, it forms a large package.

2198. Has each paper got the scrapings of the individual assay, with the name of the person?—Yes, and the date of the assay, and the number corresponding with the number in the receiving-room.

2199. Mr. *Spooner.*] When the assay is finished, do the wardens then take any account of what has been done?—While the assayer is reporting the assays, the warden takes a seat by him. Any parcel of work found worse than standard is immediately brought in, and placed in an iron chest for the day.

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2200. What is done with it then?—When the manufacturer sends for his work, he is told that it is detained for re-trial; but if he still wishes to have it again the same day, it is broken up, and the pieces returned to him.

2201. That is, if he does not choose to submit to a second trial?—Yes; on the following day it is scraped in the presence of the wardens and assayers, and if it is found standard it is passed, but if the same report as before, it is broken.

2202. Do you ever find the second assay approved after the first has been rejected?—Very seldom. I have known that a workman in the hurry of business with his tool, which he scrapes with, may have touched a portion of solder, but on the second day, by carefully examining it, we should see that he had done so, and avoid that.

2203. But in general, that which has not passed the first trial does not pass the second?—No.

2204. Can you state how much you broke up the last year of silver?—The work broken last year was of silver, 444 ounces.

2205. And of gold?—Thirty-three ounces, 14 dwts., and 16 grains.

2206. You have brought an account of the expenditure; is that correct?—It is. (*The Witness exhibited the same.*)

Vide Appendix.

2207. Is the duty paid before the articles are returned?—Always.

2208. It is paid to you, I think?—It is paid to the assayer.

2209. And that assayer we are told hands it over to the collector?—Yes, at the close of each office day.

2210. What check is there afforded to the collector to see that the assayer has paid everything he has received?—When the work comes in in the morning, the manufacturer sends these tickets with it. (*The Witness produced some tickets.*) The smaller note, which I call the duty note, is filled in by the manufacturer, the number and description of the articles, and the weight; when the work comes to the office it is reweighed, and the weight at the office scale is marked upon that note. There is an allowance off the weight of one-sixth.

2211. *Chairman.*] Is that for the scrapings?—No; that is for the loss in the finishing, because the goods come to us in a rough state.

2212. You deduct a sixth uniformly?—Yes; if six ounces come we charge for five.

2213. Would there be so much loss of silver as that?—Yes; loss in finishing.

2214. Mr. *Spooner.*] Some things a great deal more?—I should think so. I am not sufficiently acquainted with manufacturing to tell that accurately.

2215. Mr. *Brand.*] Are you allowed to make that deduction by Act of Parliament?—Yes; we are ordered to do it by Act of Parliament.

2216. Mr. *Spooner.*] Does a large quantity of silver come to be marked at your place?—Yes, a very large quantity.

2217. Then if anybody has stated that nothing comes to the assay office but trinkets and trumpery, they have not been properly informed?—Certainly not.

2218. Now there was an Act of Parliament passed in 1854 which authorised the marking of jewellery generally, whether it paid duty or not?—Yes.

2219. Will you state what has been the effect of that Act of Parliament?—During the year 1855, we assayed and marked 3,548 ounces of gold not liable to duty.

2220. Was any of that marked before that Act of Parliament passed?—Yes, a portion.

2221. What proportion?—Watch cases and pendants were the only articles exempted previously to this Act passing.

2222. Now all articles are marked?—Yes, at least a great many that were not marked before.

2223. Why?—Because they get them marked for a trifling charge, and no duty is paid.

2224. What is the object of that?—The public do not choose to buy them unless they are marked.

2225. The public prefer the mark, and it is the interest of every manufacturer to get them marked, although he is not obliged to do so?—Yes; we had last year 2,000 odd ounces of jewellery which would not have been marked but for this Act.

2226. *Chairman.*] Not required by law to be marked?—No, they never were required by law to be marked; nothing is lost to the Government by it.

2227. Are

2227. Are all those checks and papers which you have given in directed by your Act of Parliament, or adopted voluntarily by your office?—Voluntarily as to some, others by Act of Parliament.

2228. A business arrangement?—Yes.

2229. Mr. *Liddell.*] Does the Act of Parliament state distinctly the articles that must be marked?—It recites the articles which are exempt.

2230. It comes to the same thing then?—Yes, it comes to the same thing.

2231. *Chairman.*] What is your charge for marking, per ounce, both for silver and gold?—That altogether depends upon the weight of the article. For very heavy weights we charge a halfpenny per ounce; for ordinary wares, a penny; and for very light goods, 3 *d.*; for gold rings, a penny each; a gold watch-case 9*d.*; a pendant 2*d.*, and so on. I have all the forms from the books which we keep at the assay office, if you would like to see them; I have not brought the books, but I have got sheets from our printer of each.

2232. Mr. *Spooner.*] Have you ever had any complaints from any of the manufacturers at Birmingham, that you are too severe in marking?—Sometimes we have.

2233. Has there ever been an appeal from your marking to the Goldsmiths' Company?—Not that I am aware of.

2234. You are not aware of their having sent up goods that have been refused at the Birmingham office, to be marked elsewhere?—No, but we find it difficult to convince a man that he is wrong, when he has intended to do right.

2235. Have any of the guardians at the office had their goods broken up?—Yes, two last year.

2236. And they did not question your accuracy?—No.

2237. Mr. *Ewart.*] Will you state upon what principle you make the distinction of charges?—For silver articles that weigh five ounces each and upwards, we charge a halfpenny an ounce; if they are less than five ounces, 1 *d.*; if very small not more than five dwts., 3 *d.* Upon small articles we charge more per ounce, as they are more troublesome to assay and mark.

2238. *Chairman.*] You said that Mondays and Thursdays were your days of business?—Yes.

2239. Do you find that sufficient for the business of the town?—It has been hitherto.

2240. Are there no complaints of the inconvenience of having only two days?—Several of the manufacturers have requested to have another day recently.

2241. Mr. *Spooner.*] In consequence of the Act that passed the year before last?—Yes, because it is later in the day when they get their goods from the office.

2242. Mr. *Liddell.*] Do you conduct all your assays under the old system?—Yes.

2243. Do you bring it to sufficient nicety for all practical purposes?—Yes, any assayer who uses trial plates may report with the greatest accuracy.

2244. Did you ever do it upon the French system?—I have not; I understand the theory of it perfectly.

2245. Mr. *Spooner.*] Do you think that of any advantage?—No; I consider it is too tedious to be of any commercial value; I believe it has been rejected by the Mint 20 years ago, as not being of any real value.

2246. If manufactured goods of various sorts and qualities were to come which required to be assayed as quickly as possible, would there not be greater delay under that system than under the old?—I think so.

2247. Mr. *Ewart.*] You have not seen that done?—No, I have not.

2248. Mr. *Liddell.*] You think it cannot be done so rapidly?—Not so rapidly.

2249. Mr. *Spooner.*] And you think that the present test is sufficiently accurate for all purposes?—I think so; this is the shape in which we make assays; the small scrapings and cuttings are taken from snuff-boxes. (*The Witness produced samples.*)

2250. What are these?—Scrapings after the melting.

2251. You melt them in order to make the assay?—Yes.

2252. These are the pieces as melted?—Yes; these are the result of the assay.

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2253. You send the scrapings to London?—Part of the scrapings; the round cornets are the gold assays.

2254. Mr. *Brand.*] Are your charges for assay limited by Act of Parliament?—Yes.

2255. Are they higher or lower than the charges made by Goldsmiths' Hall?—I believe they are the same; it is always our intention to keep them on the same scale.

2256. Are you aware whether the diet that you send annually to the Mint is assayed by them?—Always.

2257. Is it assayed in one piece?—I believe they melt it down in an ingot, and make several assays of it; I have never been present while a diet has been made at the Mint.

2258. Has your father been?—I believe he has many years ago, but it has never been found worse than the standard.

2259. Has no report been made to you by the Mint?—Yes, I have several here. We get reports every year.

2260. *Chairman.*] You sometimes find that particular articles are a little above the standard?—Sometimes.

2261. Then if some articles were a little above, and some articles were below, if you test the whole diet, there might come out an average quality, while at the same time there might have been articles passed somewhat below the quality?—Yes; but not unless there were an equal quantity worse than standard, and an equal quantity better.

2262. Suppose that you were to assay a very large piece of silver, a large soup tureen, or anything of that kind, and that happened to be slightly under the standard, and then you added a very small piece of silver, such as a spoon, which was considerably above the mark, and you took scrapings from both, the scrapings of the two together might be equal to the standard, while the large piece might be considerably below the standard?—In a large article, such as a soup tureen, we should take perhaps three or four assays. Our rule is to make an assay for every 50 ounces.

2263. Supposing a person wanted to commit a fraud, would he not, by taking scrapings of a large article that weighed 200 or 100 ounces, and then, by adding the scrapings of a very small article, which might weigh four or five ounces, the latter article being very much above, while the former would be a great deal below the standard, by that means might he not have an aggregate, and commit a great fraud?—No, there would be such a trifling amount taken from the smaller article, that it would not pass the larger one.

2264. You endeavour to take scrapings somewhat proportioned to the size of the article assayed?—Yes.

2265. I suppose you are of opinion, from the observations you have made, that the only accurate test of your proceedings would be to assay each separate article, and not the aggregate scrapings?—I do not consider that that would be required, they come so near to the standard; each manufacturer's work comes so near to the standard.

2266. Mr. *Spooner.*] You do not think that there would be any practical use in that?—I think not.

2267. Mr. *Brand.*] Has your diet been reported by the Mint to be below the standard?—Never.

2268. Do you make an assay of your diet yourself?—Never.

2269. *Chairman.*] You never aggregate your diets at all?—No.

2270. You keep them separately?—Yes.

2271. Do you happen to know whether the Mint take the aggregate, or the separate specimens?—I know they take the aggregate by the form in which the diet is returned to us again; it comes in the shape of an ingot, proving that they have melted it up.

2272. Mr. *Spooner.*] When it comes back what do you do with it?—Sell it.

2273. That goes to pay what?—Part of the expenses of the office.

2274. Mr. *Liddell.*] Will you tell the Committee what the amount of your assay office is; how many persons are employed there?—Two wardens; two assayers.

2275. I do not count the wardens part of the establishment; the clerks and others, the number of actual workmen?—Four.

2276. How

2276. How many drawers?—Three drawers and markers, and the assistant, who sweeps up the place, and marks plain work.

2277. *Chairman.*] Besides the assayer?—Yes; the assay master is the accountant of the company; he makes out the charges for the duty; he is also treasurer to the company, and keeps the account of income and expenditure.

2278. How many assayers?—The assay master and the assayer are the same. We have two assayers or assay masters; the term is the same. No assistant master is acknowledged by the Act; it says "one or more skilful persons to be chosen."

2279. Are you the head assay master?—There is no head assay master; I am on the same footing as my father.

2280. The senior acts also as the treasurer and as the accountant?—Yes; exactly.

2281. Have you any assistants?—No.

2282. There are two assay masters?—Yes.

2283. Three drawers?—Three drawers and one assistant drawer.

2284. And that is the whole establishment?—Yes, excepting the two wardens, who are always present while the proceedings are going on.

2285. They are members of the company?—Yes.

2286. Mr. *Brand.*] Does not the statement of account mention the amount of salaries paid to different officers?—It does.

2287. Mr. *Spooner.*] I think you have made a mistake; there is a maximum beyond which you cannot charge?—I believe when the fund amounts to a certain sum we are obliged to reduce.

2288. But there is a maximum; you are not aware of that, perhaps?—I am not.

2289. But whenever you have got a certain sum funded, you are bound by the Act to lower the rate of charge?—That is what I was about to say.

Mr. *George Richards Elkington*, called in; and Examined.

2290. Mr. *Spooner.*] YOU are very largely concerned in silver wares in Birmingham, I believe?—Considerably in silver, and much larger in electro-plate.

2291. But you are largely concerned in silver-plate work as well?—Yes, we manufacture considerable quantities.

2292. You are one of the guardians of Birmingham, are you not?—Yes, I am one of the guardians of the standard of wrought plate at Birmingham.

2293. Will you state to the Committee what, in your opinion, would be the effect of compelling all workers of silver and gold works to send their articles to be assayed in London?—I think it would be very objectionable; first of all, on account of the additional expense to be incurred by the manufacturer. It is difficult to ascertain what that would be exactly, but it would be considerable. There would also be great risk in sending the articles: besides, if we sent periodically by a certain sized box or a package of any kind that was known to contain silver, that would be a great temptation to robbery.

2294. You have an establishment in London, I believe?—We have.

2295. And you therefore would not feel so much inconvenience by that?—Probably not so much as others, but there would be a great loss of time. In the first place, the office here requires goods to be with them at eight o'clock in the morning. If we sent them the over-night, no agent in London could get them in time to take them there by that hour, therefore we should lose a day. It would be impossible to leave Birmingham the over-night and get them to the office by eight o'clock the following morning.

2296. *Chairman.*] But supposing the office hours were altered?—Even then there would be the loss of a day, as we could not have those things re-delivered in Birmingham the following morning till (on an average) 11 or 12 o'clock.

2297. But at present you assay only two days a week in Birmingham?—Yes.

2297*. You do send to London?—Yes.

2298. Do you do that for special articles?—No.

2299. Do you send to London because it is convenient?—No; we have done so when we have had only one day in Birmingham; we have then used it for that purpose.

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2300. Mr. *Spooner.*] You very seldom do that?—Very seldom.

2301. The Committee has been informed that preference has been given to the London mark instead of the Birmingham?—We have never had but one request that our goods should be marked with the London mark.

2302. Who was that for?—That was for a shopkeeper at Bath; that was the only instance we have ever had.

2303. A question has been put by the Committee whether it would not be a greater convenience to the trade at large if marking was done away with altogether; what is your opinion upon that subject?—I think it would be prejudicial.

2304. In what way?—I think there is great protection to the public from the present marks; they are always regarded as a security. Of course that would be abandoned entirely.

2305. Mr. *Wilkinson.*] Do you think that the public would have less use of plate generally if the mark were to be done away with?—No; but they would not know what they were buying, which they now do know.

2306. As a manufacturer you would be concerned, of course, in the general prosperity of the trade; you would not be affected at all, you think, by the circumstance of there being no mark?—I do not think there would be more sold by there being no mark, but the public would have no security.

2307. Mr. *Ewart.*] Why do you think there should be a distinction between gold and silver in marking?—That arose, I presume, mainly from the difficulty of marking very fine gold articles originally.

2308. Mr. *Brand.*] Have you adopted any mark on plated goods?—Yes.

2309. Your own private mark?—Yes; it is a copy of marks that have been probably in existence ever since plated goods were manufactured, 100 years; we have adopted an addition, which is simply the crown and my own initials underneath, "E. & Co." I attach great value to that mark, because it is as well known as the hall mark.

2310. Mr. *Ewart.*] Many buy from your individual mark?—Yes.

2311. Probably a great majority go by it, trusting to your character, than examining the formation of it?—I am speaking of plated goods, and not of silver goods.

2312. Mr. *O. Stanley.*] You have, as I understand, in the first place, the hall mark; in the second place, the mark of your individual manufacture; you have the mark of the two, have you not?—Yes.

2313. You have no other mark?—No.

2314. Does not that give at once a security to the purchaser that he can identify who made that article?—He can identify it through the assay office at any time, from the initials of the manufacturer; he might not know himself the manufacturer.

2315. But it could be ascertained?—Yes.

2316. Whereas if there were no mark, he would not know who manufactured it, nor at what period?—No.

2317. And therefore the public have greater security from having the mark?—Yes.

2318. Mr. *Wilkinson.*] You are aware that all manufacturers put their names on their goods, and that is a guarantee that they are manufactured by them; but with respect to the mark on plate, what does that assure the public but that is of their manufacture: you put a mark on plated goods?—Yes.

2319. Of what does that mark assure the public, beyond its being of your manufacture?—It comes to this, that we have established a credit upon those marks which we should not damage by selling inferior articles so marked.

2320. But the mark upon gold and silver ware does assure the public something beyond that?—Yes.

2321. But with respect to plated goods that is not the case?—No.

2322. Then what is the use of the mark upon plated goods?—If we have sold plated goods for 15 or 16 years, and had no complaint of that mark from the public, they are satisfied that they have really a valuable article.

2323. *Chairman.*] Is there not this distinct difference between the two: in the one case, your mark upon plated goods is as a security to the public, as far as they give a preference to your mark, that they get a well-manufactured article;

article; in the other case, with regard to silver goods, it is a security as to the intrinsic quality of the metal, giving it a permanent value hereafter?—Yes.

2324. Mr. *Liddell.*] Would it not be very easy to forge your mark?—Certainly.

2325. Have you ever heard of that being done?—I have never known it to be done; but I have seen a copy very near it.

2326. Sufficient to delude anybody but a very inquisitive observer?—Yes; but we should have redress if we could discover the manufacturer.

2327. Have you not heard complaints of manufacturers that their marks were forged, and had goods sold under the mark?—Yes; it is done frequently, no doubt.

2328. Mr. *Wilkinson.*] Has it come to your knowledge that since your invention the use of plated goods has very much increased in this country?—Yes.

2329. And, in spite of that, there is no hall mark?—No.

2330. They never have had the great advantage which gold and silver wares have had of the mark?—No.

2331. There is no detriment to the great increase of trade by not having this mark?—No.

2332. Mr. *Spooner.*] With regard to the system of marking, would not the purchaser entirely resort to the character of the manufacturers?—Yes.

2333. To those who have got a name and an establishment?—Yes; the buyer would purchase from the character of the house.

2334. In point of fact, would it prevent the competition that now arises?—It would prevent the rise of a new house.

2335. But a man could so act as to compete with an old established house?—Yes.

2336. Therefore, it would be very detrimental to a new beginner?—Yes.

2337. *Chairman.*] Supposing that there were no mark upon silver goods, and there was no implied understood quality by law, and that silver spoons and gold watch-cases were the same, would it not be necessary for the manufacturer or dealer, in selling articles of plate, to state what the quality was; the price would depend upon the exact quality of the article?—I think he would have a great opportunity of robbing his customers if he was inclined to do so.

2338. In fixing the price of a dozen of spoons, could you not fix the quality, if there was no standard quality?—He might state the quality, but if he was inclined to defraud his customers, he would have every opportunity of doing so.

2339. A tradesman would have to state the quality, in order that the customer might know whether he was paying a correct price; it would have to be taken upon the tradesman's word?—Yes.

2340. There would be no other security, than the word of the shopkeeper, to the person who was purchasing the goods?—No, that would be the only security.

2341. There would be no implied security on the part of the dealer to sell goods of any particular quality; he would have goods at all prices; here are a dozen spoons at so much an ounce, and another dozen at so much an ounce?—If you leave it to him to fix his price, you give him the opportunity of taking a very much larger profit than might be fair.

2342. Would it not be proper for the purchaser to be assured of the intrinsic quality of the goods he was purchasing?—I think so.

2343. Is there not this distinction between gold and silver and all other goods, that gold and silver goods contain an intrinsic quality irrespective of their manufacture, whereas other goods contain no intrinsic quality except their manufacture, and when they are worn out they are of no use?—Yes, that applies to iron, and brass, and other articles.

2344. Mr. *Wilkinson.*] Is lead of no value?—Very small in proportion.

2345. Mr. *Liddell.*] Jewellery for the most part is not marked, and plate is; second-hand plate not marked would not bear the same value as second-hand plate which is marked; is not that so?—Yes, to a certain extent; but the quality of gold is partly discernible to the eye.

2346. Do you or do you not believe that a great quantity of gold which is made up into jewellery is anything but gold, and that it is mixed with inferior metal?—Decidedly; the late Act which authorised the marking the lower standard I believe is working very well. There is a great deal of gold wares

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of the inferior standard now being marked, which was never marked before. Although the public are not buying gold of 22 carats, they are buying gold of 12.

2347. *Chairman.*] Do shopkeepers avail themselves of the new regulation much?—The assay office shows that they have marked between 2,000 and 3,000 ounces last year, which was the first year of the operation of the Act.

2348. Which is perfectly optional?—Yes.

2349. It would appear, practically, a great inconvenience to the dealer to state to the buyer that the articles which he offered him were of a certain quality?—Yes.

2350. Mr. *Ewart.*] From what cause did this Act pass?—From the desire of manufacturers to have the lower standard marks applied to watch-cases. For instance, the English watch movements were being sent to America, and the cases were made there, because there was no lower standard than 18 carats in England; and they wanted a standard as low as 9 and 12. Gold watch cases are now being made and exported there. They wished to have an opportunity of competing with foreign articles.

2351. In America and in England they desired to have a greater choice?—Yes, they wished to be able to do here what was done in America.

2352. And it gave them a greater power of choice by having a greater admixture of metal?—Yes.

2353. Therefore, upon the same principle, would it not be fair to give the public perfectly unlimited choice?—No, I think the case is very different.

2354. You do not think that this is a concession to the general principle of a free supply to the public?—Yes, I think it is.

2355. *Chairman.*] Is that a concession only providing that the public shall know what they are buying?—Yes.

2356. Mr. *Ewart.*] Do you not conceive that the public may desire to have another and various degrees of alloy?—I think they might.

2357. Your plating is electro-plating, is it not?—Yes.

2358. You told us that in your plated articles the public are satisfied with your stamp; that gives them a conviction that the article is a good article?—Yes.

2359. Do you not think that the same stamp applied to genuine gold and silver would carry the same conviction to the mind of the public?—It would carry a certain amount of conviction, but it would not carry conviction to an individual purchasing that he could obtain so much money for that article.

2360. Do you not think that the long experience of your established character would give the same impression, in respect to gold and silver goods, that existed with regard to plated articles?—Yes, it might.

2361. You think it might?—I think it might, but I do not see why the public should be deprived of the other security of the gold mark. Supposing they wanted to sell an article which they purchased of us, if they went to offer the article for sale, they would say that it was standard silver, but the party buying it would not take their word for it. If it was only our own mark, the party buying it of us, and wishing to sell it again, would not have the same facility for selling it as if it bore the hall mark.

2362. You have been asked whether a young beginner would not have a great difficulty in establishing the purity of the article he sold, unless it was tested by the hall mark?—He would not have the advantage, which I have just admitted, of the established house.

2363. Because they would not believe in the genuineness of the article?—They would not have the same guarantee that they have in the long-established houses.

2364. Does not a young tradesman experience the same difficulty in respect to a variety of other articles, which difficulty he overcomes without having recourse to any special mode of marking them?—I think that gold and silver form the only exception to any other articles.

2365. *Chairman.*] Is there not this distinction between the two, that with almost all other articles, the comparative value is much more capable of being judged of by the eye?—I think so.

2366. It is either a matter of form or fashion of the manufacture which gives the biggest part of the value; whereas in gold and silver, such as spoons and

and forks, the intrinsic quality is what cannot be judged by the eye. In the one case you can judge by the eye; in the other case it is the intrinsic value, which can only be discovered by the assay?—In most cases it is the case.

2367. Mr. *Ewart.*] Are not there other distinct and peculiar articles besides gold and silver, whose purity cannot be tested by the eye?—There are some, certainly; but the proportion of cost, with respect to the manufacture of spoons and similar articles, is very small.

2368. Mr. *Wilkinson.*] By your process you can put any amount of silver you please on your plated goods, can you not?—Yes.

2369. Can you by the eye detect at all what quality of plating is put upon different articles?—Not at all.

2370. Then according to that, your mark gives the public no assurance whatever of the amount of plate put upon these articles; does it give the public of itself any assurance?—No.

2371. Then the only assurance which the public have is the respectability of your manner of conducting your business?—Yes.

2372. Then I want to know why that which is applicable to the case of the plated goods is not equally applicable to the case of the gold and silver?—The silver and gold article is always of the intrinsic value to melt up, whereas the other is not.

2373. We are now trying to ascertain the value of this mark. You say with respect to gold and silver there is a very great disadvantage; but in the case of your plated goods you can put any amount of plating upon the goods you sell, and your mark gives the public no assurance whatever of the quality of silver put upon the article; that all it does is to give them the assurance of your respectability. I ask you, therefore, is there any difference with respect to that plating, and the gold and silver ware?—I think what I stated was, that if a party wanted to melt an article of ours it would not be desirable to do so, because there is not sufficient silver upon it to pay him for so doing. In the other case there is the intrinsic value, and he knows that the money they cost will in part be returned to him. For instance, if he has 12 dozens of spoons and forks, if he wishes to convert them, he knows exactly what amount of money he ought to get for them. In the other case it must be sold in its present form for whatever it will fetch.

2374. I am not asking you what a man can find out for himself by means of assaying these articles; I want to know whether the public or the trade derive any advantage whatever from this marking of the hall mark. With respect to plated goods, you say that the public have no assurance. With respect to the plated trade which flourishes, you say that they have no mark upon these articles at all. I want to know why the public should not have just as great advantage in dealing with gold and silver without a mark as with your articles?—I do not know.

2375. *Chairman.*] If a person purchases solid silver instead of plated goods, is the object which he has in so doing not this; that he knows he has got an article of intrinsic value, which when it is worn out or defaced for the purposes for which he immediately requires it, will have that intrinsic value as metal?—That is what I wish to convey.

2376. And that with plated goods, when they are worn out, they are worn out and valueless?—To a great extent; but we could restore those goods and make them as good as ever.

2377. Suppose that they are defaced and broken so far that they are incapable of being re-plated; they then have no intrinsic value beyond the use of the article as an article manufactured for a particular purpose?—Yes.

2378. Whereas solid silver or gold have when worn out a very high intrinsic value as metal?—Yes; almost nine-tenths in the case of forks and spoons.

2379. And, therefore, with respect to plated goods, all that the person has to decide is the shape and style, and apparent manufacture for the particular purposes for which they want the article?—Yes.

2380. Whereas, with respect to solid silver and gold, they have superadded the knowledge of the intrinsic value of the goods when they are worn out?—Decidedly.

2381. Mr. *Ewart.*] With respect to plated articles, they consider the duration of the plated articles?—Yes.

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2382. And they would take your name as a guarantee for their duration?—Yes.

2383. Then would not they take your name as a guarantee of genuineness if the articles were silver or gold?—To a great extent.

2384. In America they have no assays; is not that the case?—I really am not quite competent to answer that question.

2385. But have they liberty in America to mix gold and silver if they please?—Yes.

2386. That was the reason why we lowered our assay upon certain articles?—Yes.

2387. The Americans being at liberty to mix the metals as they please, may we not have to lower our standard again in order to compete with them?—I think it would not work beneficially. It would not keep its colour.

2388. In order to meet the competition of America, where they mix the metals, we have introduced another standard for the purpose of bringing the British manufacturer into competition with the American. May it not happen that the British manufacturer, finding that the American may mix it as he pleases, may ask for another reduction of standard?—I think not.

2389. Why not?—Because the present standard is as low as will enable gold to keep its colour in the atmosphere, and if you put more copper into it, it tarnishes; we have it now 9, 12, and 15 carats.

2390. May you not require a standard a little more valuable than that?—I think the whole case is met by the present range of standards.

2391. *Chairman.*] If it were not, would it not be easily remedied by allowing the particular standard to be attached?—Yes.

2392. So that you could mark anything if you put on a number indicating the quality of the article?—Yes; by an Order of Council you have power to do that.

2393. So that the law might enable you to sell any composition you pleased, provided the public were told what it was?—Yes.

2394. The only restriction is, that if you sell various qualities you should tell the public of what qualities they are?—Yes.

2395. Mr. *Ewart.*] You think that the public should be told what it is through the medium of the assay office?—Yes.

2396. *Chairman.*] You think that is the most convenient mode?—Yes.

2397. Mr. *Wilkinson.*] The old law was found to be a restriction upon trade, and therefore it was altered; do you think that one man in a hundred who buys a watch looks to see what marks it is marked with?—I cannot say that.

2398. Mr. *Ewart.*] In selling gold and silver articles, do your buyers always look very minutely at the mark?—No.

2399. Then they rely altogether upon your character?—They know that we should not sell an article for silver unless it was so; they could see that the silver mark was upon the article.

2400. Mr. *Spooner.*] At present the goods exported from America, whether silver or gold, require to be marked?—I do not know that.

2401. Have you ever heard that the Americans forge our hall mark very much?—I never heard that.

2402. Mr. *O. Stanley.*] Do you happen to know what the law is in France with respect to plated goods?—There is no law, I think, as to marking goods whatever.

2403. Do you know as to usage?—As to usage, the house established to work our electro process in Paris is the only one, I believe, that mark the quantity of silver upon the articles.

2404. Have they not the word "*plaqué*" upon it?—It may be, but I do not think so generally.

2405. Do you think there would be any injury if, upon all plated goods, there was something of that sort, stating that they were plated?—I think it would be an interference with the manufacturer, which I should very much dislike.

2406. Would it not be an assurance to the public?—I never knew a plated article sold for a silver one.

2407. Mr. *Spooner.*] What sort of silver goods is it that you send to be marked at the Birmingham assay office?—All the usual large articles, such as silver *entrée* dishes, soup tureens, and all the usual things, tea sets, and so on.

2408. If

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2408. If anybody has stated that the assay office at Birmingham only was employed to test trinkets and trumpery ware, they have been mistaken?—Certainly.

2409. Mr. *Brand.*] Supposing that the law did not oblige you to have your plate assayed and marked, should you still send your plate to the assay office to be marked?—I should prefer it, decidedly.

2410. Mr. *Liddell.*] You say that the value of the metal is readily discerned by an experienced eye without applying any test?—The question put to me was this: supposing a person wanted to sell a ring and convert it into money, he has no guarantee that it is of a certain quality? I say that, after the article has been worn for a long time, it would be ascertained what the quality of that gold was; but it might not be solid, it might be hollow.

2411. If a quantity of unstamped articles of jewellery were sold, the value of these would not be anything like so great as it would be of plate which had received the stamp?—No, decidedly not.

Mr. *John Thomason*, called in; and Examined.

Mr. *J. Thomason.*

2412. Mr. *Spooner.*] YOU are a silver worker in Birmingham?—Yes.

2413. You served your apprenticeship in Soho?—Yes, at Soho Works.

2414. Have you been in the habit of sending a great deal of goods to the Birmingham assay office?—Yes.

2415. What was the amount you sent during the time that the Australian trade was brisk?—Sometimes as much as from 500 to 600 ounces a day.

2416. What do you send now?—At the present time from 300 to 400 or 500 ounces in the week.

2417. Will you state the sort of goods now that you send; are yours trinkets and trumpery ware?—No; fish carvers, knives, forks, spoons, snuff-boxes.

2418. Communion services?—Yes, a variety of articles of that sort.

2419. Large heavy ponderous articles?—Yes.

2420. You have sent very frequently to the Birmingham office?—We scarcely ever miss a day when it is open.

2421. You have had your goods sometimes found deficient, have you not?—We have.

2422. Have you ever sent them to other offices to see whether the finding of the Birmingham office was correct?—We have.

2423. Which offices?—To Sheffield, and to Messrs. Johnson of Hatton-garden.

2424. Did you ever find in any of these cases, where you have had the accuracy of the Birmingham office tested, that they were wrong?—No, perfectly correct.

2425. Mr. *Wilkinson.*] Do you think you should sell any gold or silver wares less, if there was no stamp?—Yes.

2426. Do you think it would be used very much, if it had not the mark?—I think the people would not have confidence in the article, and that they would resort to the plated.

2427. The plated has no mark?—I know that, but it is less costly; and therefore I think they would resort to the less costly article, from not having the guarantee. In bringing it into the market to be resold, the public would be defrauded to a considerable extent in the reselling. They would not give the value for it that they would if the stamp were placed upon it.

2428. There is a great difference in plated goods?—Yes.

2429. That is not ascertained by any mark at all?—Most of the makers have a private mark of their own.

2430. But no mark of the same character as the mark upon gold and silver?—On spoons and forks, and some few articles, they have marks somewhat similar to the assay mark, but still it is not the same mark.

2431. That shows that it comes from a certain place, and is the produce of a respectable manufacturer?—Yes.

2432. But that does not assure the public of any quantity of gold or silver in the spoon?—No.

2433. And yet the plated trade has very much increased of late years?—Yes.

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2434. And therefore the public has not abstained from the use of it because of the want of the mark?—I believe it has wonderfully increased from a small trade.

2435. And all that has taken place in spite of the great protection of the mark, or the knowledge which the mark affords?—Yes.

2436. Mr. *Hankey.*] You are a seller of plated goods as well as others, are you not?—No.

2437. You have no particular knowledge of the different kinds of plated goods, then?—Yes, I have a great knowledge, from having worked at the plated trade a great portion of my life as well as the silver.

2438. Are you aware that in France there is a distinct mark put upon all plated goods, indicating the quantity of silver that there is in the plated goods?—I am not aware of that.

2439. Do you think that if such a law were established in England, obliging any manufacturer of plated goods to put a distinct mark, stating how much silver was in the goods, it would be beneficial or prejudicial to the trade?—I cannot answer that question, but it would certainly be a guarantee to the public.

2440. But you are not aware at present that the public require any guarantee whether there is a larger or a smaller quantity; they buy it, I suppose, on the faith of the manufacturer, or rather of the seller?—Of the seller or the manufacturer.

2441. But the public in general do not know the manufacturer?—The public, when they are dealing with retail dealers, do not know the manufacturer, unless it is some established firm.

2442. The public generally are not aware of any distinctive mark showing the particular quality, but buy it on the faith of the seller?—Decidedly.

2443. Mr. *Spooner.*] What would be the effect of removing the assay offices from the towns where the manufacture is carried on, and concentrating it in London?—It would act very injuriously, as far as Birmingham is concerned. Last night a meeting was convened of the trade, and one resolution which was passed there was, that it would be unjust and inconvenient to the manufacturers to remove; another resolution was, that they had full confidence in the manner in which the articles were marked there, and that they would allow from their stocks for the last 25 years, any articles to be selected to be tested by the London assay office, or any other office.

2444. Mr. *Liddell.*] Have you made any calculation of the difference it would cost in the articles if they were sent to London to be assayed?—I have not made any accurate calculation, but it would be attended with great expense.

2445. Mr. *Spooner.*] I suppose you could not do without insurance?—Not according to the present regulations.

2446. *Chairman.*] You have only two days now in Birmingham in which you can have assays made?—We have two days at present.

2447. Therefore if you sent to London, instead of a delay you might get your assay made more quickly?—On some occasions it might be quicker, but very little, I think.

2448. Would it not be a matter of convenience to you to have the assay office in Birmingham open every day?—I do not think that for every day there would be business enough, but I think it would be a convenience to have it open one day more.

2449. (To Mr. *Ryland.*) Are the attendants at the office paid salaries; are they paid by the year?—They are paid by the day.

2450-51. Are the assayers and drawers engaged in other occupations?—Yes, they are, when they are not engaged at the assay office.—(*Witness.*) It is very frequently the case that we receive letters on the morning of the assay days, and we are enabled where little workmanship is required to get goods marked that day; they are wanted for presentation, perhaps, on the next day, and if the assay office were removed, it would cause a delay of one day at least.

2452. Mr. *Hankey.*] Have the manufacturers ever made any complaint of the offices at Birmingham only being open two days a week?—I am not aware of any complaint; it has been stated that sometimes it would be a convenience to have another day.

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2453. Mr. *Ewart.*] Formerly the office was open only one day in the week? —Yes.

2454. Mr. *Spooner.*] I suppose if there were a larger quantity of business, the office would be open more frequently?—Yes.

2455. Mr. *Wilkinson.*] There is a charge made there, is there not?—Yes.

2456. Would not that charge be increased if the office were open more days?—The business might be more extensive, perhaps.

2457. Would not there be a larger charge?—There would be a larger charge, but not a very great one.

2458. A larger charge, but not so large as would be created by sending it to London?—No.

2459. The carriage is not dear upon articles of such value, is it?—Not unless you go to the expense of insurance, which I think would be requisite in the case of the carriage of valuable packages of goods; it certainly would be necessary to insure.

2460. There is no arrangement in London for that, is there?—No.

2461. If there were arrangements made by which the Goldsmiths' Company receive packages, it might be done?—Yes; but explanations are frequently required to be given; I mean personal explanations, which would require some delay, if the articles were sent to London.

2462. Is there no gold or silver ware sent from a distance to Birmingham to be assayed?—I believe from Coventry there are some watch cases.

2463. Not farther than that?—I am not particularly aware of the working of the office.

2464. Mr. *Ewart.*] Almost all the work is made in Birmingham, is it not, that comes to be stamped there?—Yes, almost all.

2465. And some from Coventry?—Yes.

2466. Mr. *Hankey.*] Are you a manufacturer of gold plate?—No.

2467. Nor a seller?—No.

2468. You are a seller of nothing but silver?—Nothing but silver.

2469. *Chairman.*] Is it not very frequently the case, that some articles, such as spoons and forks, are sold as plated articles, the object of which is to imitate in some manner the hall mark; do you suppose that many of these goods are sold in public places?—I think it scarcely possible.

2470. It is not the buyer who is deceived, but he likes to have upon his table something that might have the appearance of being silver?—Yes.

2471. It is no deception to the person who buys it, but if there is any deception at all it is when it is in use?—Yes.

2472. Mr. *Liddell.*] Can you test silver, by the application of acid, at once, without going through the process of assaying?—It can be done, but we never make assays; we have very great facilities from the assay office in Birmingham, and we invariably pay for it, rather than go to the trouble of doing it ourselves.

H. B. W. BRAND, Esq., IN THE CHAIR.

Mr. *Henry Edmund Watson*, called in; and Examined.

Mr. *H. E. Watson.*

2473. Mr. *Spooner.*] YOU are Clerk to the Guardians of the Sheffield Office? —Yes.

2474. Can you give the Committee any information as to what check is in the way of your accounts being kept to prove that the duty paid there for assays is duly accounted for to the Inland Revenue?—As the goods are received at the assay office they are weighed, and the amounts of weight and duty are set down in a book which is kept for that purpose. At the close of the day, when all the goods have been brought in, and the amounts of the weight and duty ascertained, the book is signed by one of the wardens, or by both (if they are present) along with the assay master. The same day, or the following, the duties are handed over to me, as accountant, and I give a receipt to the assay master for the gross amount received during that day's assays. These two

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books, at every quarterly meeting, are compared in the presence of the guardians, the wardens, and the assay master, and in the presence of the clerk of the Inland Revenue Office in Sheffield, who particularly attends to this branch of duty; so that it would be almost impossible for the Government to be deprived of any part of that duty, unless there was collusion between the whole of them. At the close of every quarter, the tickets are copied out into a book especially kept by the accountant for that purpose, and a copy of that account is sent to the collector of Inland Revenue in the district, together with the amount of the quarterly duty. He compares the account sent to him with the book kept by the accountant, and it is signed either by himself or the principal clerk at his office; so that it would be impossible for the Inland Revenue Office to send up an account to the Government which did not correspond with the amount of duty received by the assay master.

2475. *Chairman.*] You stated that the principal clerk of the Board of Inland Revenue accounted; is he appointed by the Board?—He is a guardian, and an honorary warden.

2476. Is he clerk upon the establishment?—I do not know that he is on the establishment, but he is in the office, and has been for about 20 years.

2477. Mr. *Spooner.*] He is a clerk in the stamp distributor's office?—Yes.

2478. And he regularly attends?—The quarterly meetings.

2479. And he then compares the accounts?—He has the opportunity of doing so.

2480. Then there must be collusion between the assay master, the accountant clerk, and the clerk of the stamp distributor, if any fraud is committed?—Yes.

2481. The three must be in collusion?—Yes, at least those three.

2482. Does the assay master give security?—He does.

2483. Is it a bond?—It is a bond to the Master of the Mint.

2484. With sureties?—Yes, with sureties.

2485. What is the condition of that bond?—That he will faithfully fulfil his office, and duly pay over the duties to the collector as he receives them.

2486. And the corporation feel themselves to be accountable that he does do his duty?—Yes; they appoint him.

2487. They appoint him, and they require security?—The Mint requires the security.

2488. Have you no office of treasurer?—I am treasurer.

2489. Do you give security?—I give security to the guardians.

2490. The guardians being answerable for your conduct?—They are considered so.

2491. The sureties of the assay master are sent up to the Mint?—Yes.

2492. The expense of collecting the duty now is one per cent. only?—Yes.

2493. Would it pay a Government inspector to come down and receive that duty?—I think not.

2494. What does it amount to in the course of a year?—About 40 *l.* a year.

2495. The office in Sheffield at present costs the Government nothing?—Nothing whatever.

2496. The duty at the office in respect to silver goods is greater than any other office, except Goldsmiths' Hall, is it not?—I believe so.

2497. Are the wardens manufacturers in your office?—None of them.

2498. Are the guardians?—By Act of Parliament, six and not more than nine are obliged to be manufacturers, the rest consist of the noblemen and gentry residing in the neighbourhood.

2499. Who are established by the same Act?—Originally they were.

2500. And they have remained pretty much the same?—Yes.

2501. Mr. *O. Stanley.*] Are these residents generally merely nominal?—No, they generally attend; the late Lord Wharncliffe regularly attended; and some of the gentry in the neighbourhood generally attend.

2502. *Chairman.*] You have several noblemen as your guardians?—Yes; the Duke of Norfolk, Lord Fitzwilliam, the late Lord Wharncliffe (no one has yet been appointed in his place), Lord Effingham, and Lord Milton.

2503. Do the guardians meet periodically?—Five times in the year; annually and quarterly, and at any other times when necessary.

2504. Do any of these noblemen or gentlemen attend on these occasions?—Yes, the first Lord Wharncliffe occasionally attended.

2505. Mr.

2505. Mr. *Liddell.*] Are there any privileges?—No.

2506. Mr. *Spooner.*] Their services are all gratuitous?—Yes.

2507. Mr. *Ewart.*] Are almost all the articles manufactured at Sheffield assayed there?—Yes, almost all.

2508. Are any articles sent there?—I have not heard of any.

2509. You have only two assay days?—Yes, but if any article is particularly required to be assayed, the wardens are called together, and the assay master, and a little extra fee is charged then.

2510. Mr. *Spooner.*] Now, you were present while the gentleman from Birmingham was examined?—Yes.

2511. Is the business at Sheffield conducted exactly as it is there?—Yes; with the exception that the assay master is by himself when he assays, and the wardens are not. We conceive by the Act of Parliament that they should be separate; he reports to the wardens.

2512. And does he mark the goods that are sent to be assayed?—No; the wardens mark them.

2513. Themselves?—Yes.

2514. Then they scrape also?—Yes.

2515. Part of the scrapings go to the assay master to be tried, and the remainder is folded separately?—Yes; to be sent to the Mint.

2516. And you send to the Mint the assay that you have made?—Yes; annually.

2517. Your diet will always be something about the standard required?—It always has been.

2518. Do you send up in separate papers?—Yes; exactly in the same way as was described by the evidence from Birmingham.

2519. So that the Mint has the power to try each assay if they think fit?—Yes.

2520. Mr. *Ewart.*] Do the silver manufacturers of Sheffield complain of their goods being marked with a mark similar to that which is placed upon other articles?—It is highly objectionable, no doubt; but I am not aware that I have heard the manufacturers complain.

2521. Mr. *Liddell.*] Did I understand you to say that it was not necessary for the wardens to be present at the assay?—Certainly not. The Act of Parliament directs that the silver shall be scraped by the wardens, and that they shall hand one part to the assay master, and that he shall report to them thereon. The late assay master was very particular to be alone, as he thought the presence of another person might possibly lead to oscillation in the scales.

2522. Does not the Act which requires the hall mark differ from the Act which regulates the Birmingham office?—They have had a second Act, with the particulars of which I am not acquainted.

2523. Mr. *Ewart.*] The Sheffield and Birmingham offices were established under the same Act?—Yes, in the first instance; but Birmingham afterwards obtained another Act of Parliament which does not affect Sheffield.

Mr. *William Frederick Dixon,* called in; and Examined.

2524. Mr. *Spooner.*] YOU are a magistrate for Yorkshire?—I am, of the West Riding.

2525. And one of the guardians of the Assay Office?—Yes.

2526. You are one of the, if not the largest manufacturer in Sheffield, of silver goods?—That is so.

2527. Now what in your opinion would be the consequence, if the Sheffield office was shut up, and your goods were all sent to London?—I think it would be very injurious to the manufacturers of Sheffield.

2528. In what way?—It would interfere very much with their trade; there would be very considerable delay in the transit of goods to London, and there would be risk.

2529. And would it increase the necessity of having an agent in London?—We have no agent in London, but we should require one.

2530. Are you aware that you are required to send in your goods before eight o'clock in the morning to Goldsmiths' Hall?—I have heard so, since I came here.

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2531. And that would not be possible, unless you had an agent?—Certainly not, and the goods would have to arrive the day before.

2532. Mr. *O. Stanley.*] Therefore there would be loss of time and the carriage, and loss of money in respect to insurance?—Yes.

2533. And risk?—Yes; the goods would have to be received by some persons here, and to be unpacked and repacked, and returned to us.

2534. Mr. *Spooner.*] Were you prevented from sending goods to London without the mark before the Act passed, some years ago?—The Act required that all goods made within a certain distance should be marked in Sheffield.

2535. Within a certain district?—Within 20 miles, I think.

2536. That limitation has been removed?—About two years ago.

2537. Have the manufacturers of Sheffield found any inconvenience from that?—They have not practised that. I believe a Sheffield house purchased a concern that was carried on in London. They had London customers, and they wished to have goods marked with the London mark. Workmen came down to Sheffield, and that trade was carried on for some time; it has since been given up, and goods, I understand, do not come now from Sheffield to London to be marked.

2538. They do not send them up?—I believe not.

2539. *Chairman.*] Do they send them up to any other hall; that at Birmingham for instance?—No; I believe not.

2540. Mr. *Spooner.*] Are the manufacturers generally satisfied with the way in which the assay office at Sheffield is conducted?—Very much so.

2541. You do not hear of any complaints?—No.

2542. Do you hear that there is any plate broken up in Sheffield?—Occasionally.

2343. Do you know whether the judgment of the assay office has ever been called in question, and that some other office has been appealed to?—I have not heard it to much extent. I believe we have tested them ourselves, and been satisfied with the result.

2544. You have found that the hall decision was right?—Yes, I believe so.

2545. How often does your hall meet?—Two days a week.

2546. Would there be any jealousy excited between the manufacturers at Sheffield and the manufacturers in London if the manufacturers at Sheffield were put under the management of the Goldsmiths' Company in London?—I think they would not like it.

2547. Would they be jealous?—Yes, decidedly.

2548. I believe your diet has always been found to have been a little above the mark?—That is so; one of the best diets that is sent up.

2549. Has your silver trade been increased rapidly lately in Sheffield?—Yes, the number of houses has increased within the last three or four years. In 1851 there were 27 houses; in 1852, 29; in 1853, 29; in 1854, 33; in 1855, 37. There would be an increase of 10 from 1851 to 1855; those are manufactures using the office in Sheffield.

2550. Mr. *Ewart.*] Manufacturers of silver?—Yes.

2551. Not plated goods?—Not plated goods.

2552. Mr. *Spooner.*] Have you annual meetings of the guardians?—Yes, and quarterly.

2553. Whenever the officer sees fit to call you together?—That is so.

2554. You were present when the gentlemen from Birmingham were examined?—Yes.

2555. Did you perceive, from what you heard, that the way in which the Birmingham office is conducted is exactly similar to that at Sheffield?—I believe they are conducted on exactly the same footing.

2556. Mr. *Ewart.*] In a return made to the House of Commons, I see it stated that "the silversmiths of Sheffield complained much of the practice of the manufacturers of plated goods, and other imitations of silver, in impressing such goods with marks which bear so close a resemblance to those used for marking silver, as to deceive persons without minute examination"; is that true?—I think I heard there were complaints some time ago, but I have heard nothing of it of late; at that time we thought it right to send duplicates of our marks to the assay office, and they were deposited there so that they might form a register, as it were, of the marks that we were using.

2557. Mr. *Wilkinson.*] Do you have your own plated mark put upon your plate?—Yes, plate, and on plated goods also.

2558. Silver wares?—Silver wares.

2559. Is it your opinion that the public or the trade derive any advantage from this system of marking or not?—I think it is agreeable to the purchasers to have the marks, but they need not be so near as to deceive any persons who look at them.

2560. Do you think you would sell any plate the less, or that there would be less plate used in the country, if the hall marking were abolished?—Do you mean silver plate.

2561. Silver wares; do you think there would be less silver wares used if this system of assaying and marking were abolished?—I think there would be less.

2562. Is there not a great deal of plating wares going on?—Yes, to a large extent.

2563. You have stated that the silver trade has increased of late years?—Yes.

2564. Has the plated trade also increased?—Yes.

2565. There is no hall mark to that?—No.

2566. And yet the plated trade has increased?—The silver plated trade has increased very much.

2567. It does not appear that the hall mark has much to do with the prosperity of the trade, then?—There is a new metal which was not in existence formerly, called German silver; that is a white metal which forms the fabric of the article, and upon that it is plated. It is a very superior article indeed, and is rendered at a very reasonable price.

2568. Mr. *Ewart.*] It is nickel?—It is nickel.

2569. Mr. *Wilkinson.*] The absence of the hall mark has not at all interfered with the prosperity of the trade in plated goods?—No.

2570. Mr. *Hankey.*] Are you aware that in France there is a law which requires the manufacturers of plated goods to stamp upon them the quantity of silver that is in those plated goods?—I am aware that such articles are so stamped; but I scarcely know how the law applies. I have had certain articles and tested them, and not found them as they were marked.

2571. Plated goods you mean?—Yes; they profess to give the quantity of silver per pound. That we have tested, and have not found correct. Therefore I take it that it is merely upon the reputation of the manufacturer that it is marked.

2572. Do you think it would be of any service to have a law in this country by which the manufacturer of plated goods was obliged to stamp on them the quantity of silver which they contain?—I think that would be interfering with the trade without any great benefit.

2573. In the case of plated goods there is no mark whatever by which the public can ascertain what quantity of silver there is in those goods; but that is not the case with regard to silver?—No; certainly not,

2574. Do you know any reason why the same law should not apply to both?—I think the public make their purchases upon the reputation of the manufacturer.

2575. Entirely?—Entirely, in plated goods; in silver, of course the standard is the test.

2576. The mark?—The mark.

2577. Do you not think that the public buy silver goods on the character of your house, rather than on the character of the hall mark?—I think that they only study the pattern and the style with regard to us, but they take the mark for the standard of the silver.

2578. Mr. *Liddell.*] The value of plated goods depends much more upon the finish and style, than it does upon the intrinsic value of the silver?—No; the quantity of silver must bear a relative proportion to the value.

2579. But is not the quantity of silver very small?—That depends upon the manufacture.

2580. Mr. *Hankey.*] Is there not a great deal of difference in the quality of plate?—Certainly.

Mr. W. F. Dixon.

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2581. Is that difference not mainly owing to the quantity of silver used in the plated article?—I think so.

2582. But the public have no means of knowing that?—They have not.

2583. And therefore they buy the plated goods entirely upon the character of the manufacturer?—Yes.

2584. Mr. *Spooner.*] Are you aware of any way in which you can test the quality of silver in plated goods?—It could only be done by getting the silver off and assaying.

2585. Could you put that silver on again?—By the electro-plating, of course any article can be replated.

2586. You must unmake the goods, then, in order to make your test, and then make them over again?—Yes. I scarcely see how they could take off the silver and put it back again. It would be a troublesome process; that is to say, you can reverse the batteries and take off the silver, but you would have your liquor to assay, and so on.

2587. In point of fact, you would have the whole process to go over again?—Yes.

2588. Now with silver itself you can easily do that?—Yes.

2589. And all that that test certifies is, that it is silver, and not plated goods?—Yes.

2590. And the plated goods speak for themselves, by not having the silver mark upon them?—Yes.

2591. But persons who purchase silver know it by its mark?—Yes.

2592. Mr. *O. Stanley.*] Do you mean to say the same as Mr. Elkington, that there has never been an instance of plated goods sold for silver? Mr. Elkington stated that he never knew an instance of plated goods having been sold for silver?—I have heard of an instance of a person buying six silver spoons, and two of them turning up to be plated, but the two plated spoons did not carry the silver mark. They were detected and returned to the vendor, who apologised and sent two for them. That was a mistake.

2593. *Chairman.*] Is not the mark upon the plated goods very similar to that upon your plate?—It is a little similar; a purchaser likes to see that.

2594. Mr. *Wilkinson.*] Nine purchasers out of ten would not know the difference, would they?—Yes, they would.

2595. Do the purchasers of silver look very carefully at the marks, or do they say, I am dealing with a perfectly respectable establishment, and therefore I buy?—I think that parties buy the silver without any great examination of it, but they know by the price, and by the reputation of the person who vends it. If I were purchasing any article of a respectable shopkeeper, I should not give myself the trouble to examine whether the silver mark was on it or no.

2596. Mr. *Liddell.*] Even in the case of the best constructed plated goods, an experienced person would at once detect the difference?—I should not know the article myself. I should not know the two articles, one silver and the other plated, unless the mark was upon them. In my own manufactory I cannot tell.

2597. *Chairman.*] Do you think that goldsmiths and silversmiths would approve of doing away with the system of assaying and marking the plate; supposing that there were a law enforcing the doing away with the marks, do you think that the trade generally would approve of that?—I think not. In the United States, I know that they would pay more for articles having the English mark than for anything that is manufactured at home.

2598. Mr. *Wilkinson.*] You are aware that you may have from America any quantity of plate you like, with any mark you like?—Yes.

2599. Mr. *Ewart.*] Have you imported from America much of either silver or gold?—I have not; but we have manufactured a great quantity of silver that has been exported there.

2600. Mr. *Hankey.*] You are frequently in the habit of exporting silver?—Yes; and we obtain the drawback.

2601. Do you think that the amount of duty levied on English plate is a check to the use of silver articles in this country?—I think if the duty were reduced, it would encourage the consumption of silver goods.

2602. To the prejudice of plated goods?—I do not know whether it would interfere;

interfere; the one is about 6 *s.* 6 *d.* If it were reduced it might be 6 *d.* or 1 *s.* cheaper. I do not know what the reduction might be; you are aware that it is 6 *s.* 6 *d.*

2603. Mr. *Wilkinson.*] Plated goods are not sold by the ounce?—No.

2604. Mr. *Hankey.*] Has the trade in plated goods in Sheffield increased within your recollection, in a greater degree than the trade in silver goods?—I think it has.

2605. *Chairman.*] Are you a dealer in gold as well as silver plate?—We are not.

2606. Mr. *Hankey.*] There is no gold manufactured at Sheffield?—No.

2607. Mr. *Liddell.*] Can you electro-plate with gold any other metal than silver?—Yes; the interior of a sugar-basin or cream-jug.

2608. *Chairman.*] Have you any suggestion to offer to the Committee with reference to marking either plate or plated goods?—I have an idea it would be preferable that every manufacturer of plated goods should be required to deposit his marks or register his marks at one of the assay offices, rather than do away with marking altogether; because I conceive that a manufacturer has a right to put his name upon the article which he so manufactures.

2609. You are speaking of plated goods?—Yes; and I conceive he has also a right to put any mark by which he has gained reputation for a number of years.

2610. Your object being that the manufacturer of plated goods should be able to register his mark for the convenience of the public?—I suggest that, rather than do away with marking altogether.

2611. Mr. *Hankey.*] Notwithstanding the great variety of quality of plating, you do not consider it desirable for the protection of the public that there should be any distinctive mark placed upon plated goods, whereby the public could know whether they were plated with a great deal of silver or with very little?—I have not seen the necessity.

2612. Mr. *Wilkinson.*] Do you not think that a mark, assuring the public that the goods were of a certain manufacture, would be just the same?—I think so. I see great difficulty in obtaining an assay of silver plated goods.

2613. But I am speaking of silver wares; do you not think that the mark of a respectable manufacturer would be just as good an assurance to the public of the quality of the goods, as the mark of the assay?—I should think not; I should prefer the assay.

2614. Mr. *Ewart.*] A mark to connect the genuineness of the metal with the mark of the hall?—No; I think there is an amount of accuracy required in introducing the alloy, and that persons might become careless, not willingly so, but that the article might suffer.

2615. Mr. *Hankey.*] There is no gold assayed at Sheffield?—I believe not.

2616. But you are a general silversmith, are you not?—A manufacturer of silver.

2617. If a gold snuff-box were ordered at your house, would you not undertake to make it?—No, it would not be in our way; we should purchase it.

2618. Such a thing would not be made at Sheffield at all?—I think not.

2619. Would you send to London to purchase such a thing?—To London or Birmingham, I presume

2620. You could not have it manufactured at Sheffield?—We should not undertake it.

2621. Are there manufacturers in Sheffield who would undertake to manufacture gold snuff-boxes?—I think not.

2622. Or gold medals, or anything of that kind?—No, I think not; it is not in our way.

Jovis, 10° *die Aprilis*, 1856.

MEMBERS PRESENT.

Mr. Brand.	Mr. Stanley.
Mr. Dunlop.	Mr. Spooner.
Mr. Wilkinson.	Mr. Muntz.
Mr. Ewart.	Mr. Hankey.
Mr. Liddell.	

THE HON. HENRY B. W. BRAND, IN THE CHAIR.

Mr. *Arthur Ryland*, called in; and further Examined.

Mr. *A. Ryland.*

10 April 1856.

2623. *Chairman.*] DO you wish to make any statement to the Committee?—I wish to make a slight addition to the evidence which I gave at the last meeting of the Committee. I desire to call the attention of the Committee to the importance of placing all the assay offices on one uniform system as to the assay of the diet. The object of the assay of the diet is to test the accuracy and faithfulness of the assayers. In London the diet is assayed by the Goldsmiths' Company themselves. In Chester, York, Newcastle, and Exeter it is not assayed at all. If the Chancellor requires it to be assayed from any of those provincial offices, it is to be assayed at the Mint; but it has never yet been so required. In Birmingham and Sheffield it has to be annually assayed at the Mint, and the assay master incurs a penalty of 200*l.* if his diet is below the standard. I would suggest that every assay office should be required to send its diet to be assayed annually to the Mint.

2624. Mr. *Stanley.*] You likewise have an annual certificate sent down from the Mint as to the assay, have you not?—Yes; the diet is returned to our assay offices with an annual certificate; and if that annual certificate states the silver or the gold to be under the standard, then the assay master is liable to the penalties I have mentioned, and he gives a bond, as I stated before, with sureties, which is lodged with the Mint, for the faithful discharge of his duty, and for the payment of penalties.

2625. *Chairman.*] Should you not recommend that the assays should be kept separately, as they are in Birmingham?—I presume that they always should be sent up to the Mint separately, with the manufacturer's name. They take a scraping off every parcel of goods, and they take from that scraping a portion for the assay, and another portion they send to London in a duplicate paper, just the same kind of paper.

2626. Mr. *Muntz.*] Is every assay that is made in Birmingham repeated in duplicate here?—No; I believe when those different papers of scrapings or diet come to the Mint in London, they are thrown together and tested, I believe, together; but that is a matter as to which I have no knowledge.

2627. Mr. *Stanley.*] You mean to represent this, do you not, that according to the plan adopted by Birmingham and Sheffield, the Mint have the power of testing the assay very perfectly, and of course of testing the integrity of the assay made by you in Birmingham and Sheffield?—Yes; it may be, but this I speak with great diffidence; it may be that the Mint in London take a portion of the scrapings which are sent to them, and then test the whole; if the whole is good, each part is presumed to be good.

2628. They have the power of testing every individual scraping?—Yes, they have the power.

2629. Mr. *Wilkinson.*] Suppose there should be one of those diets above the standard, and another below it, would the Birmingham Assay Office be liable to a penalty, or are they liable to a penalty only when the average of the assays is below the standard?—They would be liable if any one assay is below the standard.

2630. Mr.

Mr. *A. Ryland.*

10 April 1856.

2630. Mr. *Spooner.*] Is there not some Act of Parliament which prohibits any person in Scotland selling any silver or gold wares, except they bear the mark of one of the Scotch assay officers?—Yes, it is so; I mentioned that in my previous evidence, I believe.

2631. Is that an assay office Act or a general Act?—It is a public Act, but having reference to Scotch assay offices.

2632. Mr. *Ewart.*] Is that the Glasgow Act?—That is the Edinburgh Act, I believe; a public Act.

2633. Mr. *Spooner.*] You, of course, would suggest that that should be repealed?—I suggest it should be repealed.

2634. Mr. *Ewart.*] That is the 6th & 7th William the Fourth; what you call the Edinburgh Act?—Yes, it is the Edinburgh Act of the 6th & 7th of William the Fourth, chapter 69.

2635. Mr. *Spooner.*] Is there anything else you wish to suggest?—No.

Mr. *John Lowe,* called in; and further Examined.

Mr. *John Lowe.*

2636. Mr. *Stanley.*] THERE was a discrepancy between your evidence and that of Mr. Green, the deputy assayer, as to whether the assays were made in his presence alone, or in the presence of the drawer and deputy warden, Mr. Garner?—I believe there was.

2637. At number 700 in Mr. Green's Evidence he is asked by the honourable Member for Peterborough, "You stated, did you not, that the assays are frequently made in your presence alone," and the answer was "Yes"; have you any evidence to give upon that?—My evidence was that there was always one of the wardens present when the assay was made; and that I have found to be the fact by inquiry.

2638. Have you brought the deputy warden here to prove that?—Yes.

Mr. *John Garner,* called in; and Examined.

Mr. *J. Garner.*

2639. Mr. *Stanley.*] WHAT is your duty at Chester assay office?—I am a drawer.

2640. Anything else?—A stamper and junior warden.

2641. Is it your duty always to be present at the time the stamping is done?—Yes.

2642. Are you also present when the assay is made?—Yes.

2643. In the same room?—Yes, where it is weighed, and also go into the place when it is in the fire.

2644. So that you see the process going on?—Yes.

2645. Could there have been any instances when you have not been present?—Only during my illness.

2646. How long was that?—It was four months.

2647. When?—In July 1852.

2648. Not since 1852?—No.

2649. *Chairman.*] Are you always present when the plate is stamped?—I stamp it myself.

2650. Mr. *Stanley.*] Then Mr. Green must have been mistaken in his evidence?—He must have been, for I am there from the commencement to the finish.

2651. You are re-elected, are you not, every year, and sworn in?—Yes.

2652. Were you brought up to the trade?—Yes, I was.

2653. You are a small manufacturer on your own account?—I was; now I have ceased to manufacture.

2654. Do you go away for your dinner?—No.

2655. Do you attend every day?—Yes.

2656. You act as drawer, do you not?—Yes.

2657. What are the hours that the hall is open on every day?—The work generally comes about 11: sometimes sooner; we open about 10, and we keep it open till the work is finished.

2658. You attend to every part of the process yourself, from the beginning to the stamping?—I see it all through.

2659. If there is any doubt in the assay, you see the articles broken up, do you?—Yes, I do.

Mr. *J. Garner.*

10 April 1856.

2660. Have any complaints been made since the year 1846?—Not any.

2661. Is Mr. Thomas Lowe present?—Yes.

2662. Have there been any exceptions to what you have stated before?—From illness.

2663. Has that been for any length of time lately?—No.

2664. Does the deputy assayer also weigh?—He does, in the absence of the assay master.

2665. Will you produce the punches from the letter "A," which commenced in 1839?—(*The punches were produced.*)

2666. Have you the letter "A," which was in constant use up to the year 1840?—Yes.

2667. Then you changed that one to another letter, did you not?—Yes, the letter "A" was used by Mr. Walker from August 1839 to April 1840; it was used by the late Mr. George Lowe from April 1840 till August 1840, and then it was changed.

2668. You have constantly changed your letter every year, have you not?—Yes.

2669. By that means you can detect any work, as to the year in which it was made?—Yes, the variable letter denotes the year in which it is marked.

2670. *Chairman.*] Have you made that change under the authority or by the direction of the company, the guardians, and the officers of the hall?—Yes; it is changed ever year, when we meet.

2671. Do you frequently have three assays made?—Yes, frequently.

2672. And if found below standard, the work is broken up?—Yes, always.

2673. Mr. Samuels is in a very extensive way of business at Liverpool?—Yes, he is.

2674. His work comes over by a special messenger, does it not?—No, by railway.

2675. How long do you keep the parcel?—About three or four hours.

2676. Mr. *Ewart.*] Do you send it back the same day?—Yes, always.

2677. Mr. *Stanley.*] If there is any very great hurry, you can send by telegraph?—Yes, we have done that; that is, a report of the assay.

2678. You do it frequently, do you not?—Yes.

2679. Mr. *Ewart.*] Have you had any complaints from the Liverpool dealers in silver and gold?—No; none since I have been in the office.

2680. Mr. *Stanley.*] It has been stated by Mr. Sharp that there were several articles of as late a date as 1855; sundry gold and silver wares bearing the Chester hall-mark, assayed at the Goldsmiths' Hall in London, by order of the wardens, the 7th of March 1856; the cases are given, and they were considerably under the proper standard weight, and it was stated that those articles bore the mark of 1855; have you had any opportunity of knowing what those articles were, and can you give the Committee any evidence as to whether they were of 1855 or not?—No, only from the letter by Mr. Roberts, received from Mr. Prideaux.

2681. Has any communication taken place between the Chester hall and Mr. Sharp about those articles?—(Mr. *Roberts.*) With me.

2682. Mr. *Stanley.*] A watch was marked letter "A"; what date was that?—That letter "A" was the mark of the Goldsmiths' Company; our variable letter as to that case would be "D," in old English, which would be 13 or 14 years ago.

2683. *Chairman.*] Have you never used the mark, letter "A," since 1840?—No, never.

2684. Then any plate marked at the Chester hall with the letter "A" must have been marked before 1840?—I should say in 1839 or 1840.

2685. Cannot you speak positively upon that point?—No, I was not there then.

2686. Mr. *Stanley.*] To your own knowledge, no articles have been marked with the letter "A" since you have been there?—Not that I am aware of.

2687. Could anybody have access to the punches?—No one except the warden and the assayers.

2688. You do not see any means by which they could have been marked with the letter "A"?—I have only been there seven years; no article has been marked with that letter since I was there.

2689. You can go back seven years, and say that the letter "A" has never been used?—Yes, certainly.

2690. Those

2690. Those punches bear the letters that you have had in use since 1840?—Yes, they do. *Mr. J. Garner.*

2691. The letter "A" had never been used, and does not appear amongst them?—No, it has not been used since I have been at the office, but it is amongst them. 10 April 1856.

Samuel Johnson Roberts, Esq., again called in; and further Examined.

2692. Mr. *Stanley.*] DO you wish to make any statement in continuation of your former examination?—I do; in consequence of seeing a statement on page 21 of Mr. Sharp's evidence, as to certain articles that were stated to have been assayed at the Chester hall during the last month. I wrote to Mr. Sharp to request him to give me what is called the variable letter applicable to those articles, and in reply to that I received the letter which I hold in my hand from Mr. Prideaux, acknowledging my letter to Mr. Sharp, with the articles denoted by the variable letter. I asked whether the letter was in old English or in the Roman character. The Committee will observe, that in Mr. Sharp's evidence it is put with the Roman letter. I thought that was a mistake, and I directed his attention to it to know whether those letters were marked with the Roman letter or with the old English letter. *S. J. Roberts*, Esq.

2693. *Chairman.*] The variable letter is the year mark, is it not?—Yes. Though the assay had taken place within the last month, I felt confident they could not have been articles marked recently. In reply I received a letter from Mr. Prideaux on the 20th of last month. He acknowledges my letter to Mr. Sharp, and says he encloses me a note of the year marks of the articles to which my note referred, and that the letter "A" placed against one of the gold cases, is the letter placed by his office to distinguish it. That is in Mr. Sharp's evidence, and the Committee will observe, that the variable old English letter "A" began, as the last witness stated, in 1839. The first of those articles referred to by Mr. Sharp begins with "B," old English letter, and two "D's" and a "Q." By referring to the book that the last witness put in, the Committee will observe that "B," which referred to a wedding ring, would, according to the variable letter, have been marked about 15 years ago. That book will show the precise date. The old English letter "D" is 13 or 14 years ago; I speak generally. There are two letter "D's," and letter "Q" is certainly in the past year, having arrived up to 1855. It is a gold case.

2694. Mr. *Stanley.*] The letter "Q" was of the last year?—Yes, a gold case. Letter "A" will be better explained by Mr. Lowe. I have reason to believe, as stated by one of the witnesses, Mr. Stuart, or Mr. Quilham, in the evidence given before this Committee, that the Chester hall-mark has been known, in several instances, to be forged abroad, to acquire the credit in America, and particularly in America, of the Chester hall-mark; that is the only way in which we can account for it. We have no knowledge of any errors such as Mr. Sharp has stated.

2695. *Chairman.*] Are the Committee to understand that in the plate which has been found at the Goldsmiths' Hall to be under the standard, and marked with the Chester mark, the mark has been forged abroad?—We suspect so; we have no knowledge of any irregularity having taken place. Then, as to the other matter that Mr. Sharp refers to, the two silver watch-cases marked with standard "11 ounces, 10 dwt.," there has been no such punch used by the company during the last 16 years; in fact, they never had possession of a punch denoting that standard of 11. 10.

2696. How do you know that you have never had a punch of that kind?—Mr. Lowe informs me so, and he will state it himself; he is the prime warden. Since I was last examined I have directed my attention to Mr. Fuller's evidence and that of Mr. Sharp, given before this Committee. Mr. Sharp states in his evidence, in answer to Question 1155, that he was present at the time, and can speak to the correctness of the assays in respect to which the information was laid against the company in the year 1845, and tried in 1846. I hold in my hand the document, with which I will trouble the Committee (which is Mr. Gurney's shorthand notes of this very trial), in which it appears, in page 105, that the witness Fuller states that he made those assays himself, and that he alone made them. Mr. Sharp was a witness upon that trial; I was present at the time of his examination; I saw him examined; he also heard this state-

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ment of Mr. Fuller's, and was again recalled, but he did not contradict it; I will trouble the Committee with what Mr. Fuller stated upon that occasion. The question was, "You did not have any second scrapings made for the purpose of trying it?" (speaking of them all.) "No, I did not.—Was it by yourself that you made the examination? Yes.—Did it not strike you that it would be a better thing to send for some of the Chester people to see the experiment made when you were dealing with what might involve thousands of pounds? No; it was given me by order of the wardens, and that was all.—Was there any person present besides yourself during the assay, so as to speak to it? No; nobody but myself." That ended the case on the part of the Crown, on that part of the matter. Then the Lord Chief Baron, in his comments upon the matter afterwards, showing that that was the precise purport of the evidence, alluding to the re-examination of Mr. Fuller, made this remark, "This whole case turns upon this gentleman's evidence altogether in every respect; if he has made a mistake, there is an end of the case;" and it was upon that fact that the record was ultimately withdrawn, with an offer, as I said before, to leave the whole matter to an investigation of any kind that the Government or the revenue might think fit to institute; but they never did anything. If the Committee will allow me one moment, speaking of Mr. Sharp, this question was put to him, "Do you understand the matter" (speaking of the assay of those gold watch-cases) "practically yourself as assaying?" His answer is, "The assayer is the proper person to give information." "Do you yourself understand it?—No; I am not a practical man."

2697. Mr. *Stanley.*] Did the London Hall give you any notice at the time that they had those articles in their possession?—None whatever.

2698. Had you no opportunity given you, either at that time or subsequently, to test the marks yourself, and to see whether they were forgeries or not?—None whatever. The first intimation was a surmise that something was wrong; the Inland Revenue, as it is now termed, sent down persons to examine the books of the company, which they did fully; and the very next thing was that an information was filed, and a writ was served upon the company.

2699. *Chairman.*] Have any officers of the company seen any of the plate now in the possession of the Goldsmiths' Hall Company, and which is said to be under standard?—No, not the watch-cases; it is in evidence here before the Committee that they have not got them. I think Mr. Sharp says that. Mr. Lowe will be better able to explain that question, more particularly about the year marks, than I am myself.

Mr. *John Lowe*, again called in; and further Examined.

Mr. *John Lowe.*

2700. Mr. *Stanley.*] HAVE you any evidence to give as regards a watch-case, marked letter "A," which was deficient 18 carats, and supposed to be of the year 1855?—That A, I believe, is a letter that has been attached by the Goldsmiths' Hall, not our letter; our variable letter on that case is D, in old English; it is stated by Mr. Sharp to be one carat and five-eighths under the 18 carat standard.

2701. What year would that refer to?—About 13 or 14 years ago.

2702. Is there anything else peculiar about that watch-case?—The watch-case in 1855 is letter Q in old English; the silver cases marked D are stated to be old standard silver, and that is a standard that we have never marked; we have no punch to mark such a standard, and never had, to my knowledge. I account for that which is marked with the letter Q to have occurred in this way: frequently manufacturers send what is called the old band of a case, and they send a new bottom with it to get the new bottom marked, and then that is attached to the old band; and very likely the old band was under the standard, as described in that report. Having been previously assayed, it would not be re-assayed. The wedding-ring marked B, also mentioned by Mr. Sharpe as 2 carats 1 $\frac{3}{8}$ grains below the standard of 22 carats, would be marked 15 years ago.

2703. You are not speaking from certain knowledge?—I have no knowledge of that; but that is the fact, that they do send bottoms to attach to old bands.

2704. You corroborate Mr. Roberts' evidence, that no notice had been given you from the London Hall on either of those occasions, that they had those articles in their possession, and inviting you to come and see whether the mark was fraudulently imitated or not?—I can corroborate that; we have never had any communication on the subject.

2705. *Chairman.*]

Mr. *John Lowe.*

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2705. *Chairman.*] Have you any other reason to suppose, than the one you have now stated, that the Chester mark has been fraudulently imitated?—I cannot say that I have ever seen any imitation; so it is only surmise.

2706. Mr. *Spooner.*] If you had received notice at the time this discovery was made, it would have been the duty of the office, would it not, to institute an immediate inquiry into the subject?—Yes.

Mr. *Ralph Samuel*, called in; and Examined.

Mr. *R. Samuel.*

2707. Mr. *Stanley.*] YOU are a manufacturer of Silver and Gold Wares, are you not, residing at Liverpool?—In gold and silver watch cases only.

2708. What length of time have you been in the trade?—About 25 years.

2709. Can you give the Committee any idea of the extent of your trade?—I think my business has averaged something like 600 gold cases a month, and 800 silver.

2710. Would your trade alone be about equal to that of all the rest of Liverpool?—I should say so, and more; and has been for many years past.

2711. Have you any evidence to offer to the Committee as to the Chester mark, and the Commissioners retaining that mark?—So far, that I am quite sure my business would decrease fully 50 per cent. if any change of mark were made, whereby a Liverpool watch would not be known as it hitherto has been known. It can only be known by the peculiar mark in the case, signifying it to be a Liverpool watch.

2712. Do you consider that the trade at Liverpool has been raised in credit in consequence of the Chester mark?—No doubt of it; the trade to Liverpool is entirely brought to Liverpool by having an entirely Liverpool character. If a Liverpool manufacturer, for instance Mr. Roskell, or any other important manufacturer, were compelled to have his cases stamped in London, a question might arise abroad whether it was a Liverpool watch or a London watch; but that applies principally to watches without names.

2713. Is the Chester mark generally known throughout the continent?—Everywhere; in South America and North America, and particularly in the manufacturing districts of this country.

2714. Is it preferred in England?—Certainly, in certain districts.

2715. Have you had any large orders from any places lately?—Yes; I had an order a short time since from Mr. Kelvey of Gainsborough, who was compelled to come to me for Liverpool stamped cases, although there never is one stamped there; but he was obliged to obtain them to compete with the Liverpool watch manufacturers.

2716. Have you ever found any delay or inconvenience in forwarding your articles to Chester?—No.

2717. Is it any very great expense?—It is 9*d.* to Chester, and 9*d.* from Chester by railway carriage, per parcel of any size, whether 50 lbs. or 5 lbs.

2718. Mr. *Muntz.*] Do they undertake to be responsible for it at that charge in case it is lost?—I should say not.

2719. What do you reckon that risk is worth, or at what price could you insure it?—I do not know. I have never had any loss, and I have never made the inquiry at all.

2720. Mr. *Stanley.*] Have you never found any inconvenience?—Not the slightest. I am in the habit of sending every day, sometimes 15 gold cases, and sometimes 10.

2721. Mr. *Spooner.*] Do you send a messenger on purpose?—Never, unless it is something very important, then I send an errand boy or a junior apprentice, but very rarely. I do not suppose that I have sent specially six times in the last six years.

2722. Mr. *Stanley.*] Suppose you were obliged to send to London, would any greater expense be incurred?—Yes; 2*s.* a parcel up, and 2*s.* back, and of course the delay.

2723. Should you be obliged to employ an agent?—Yes; a very trustworthy one too; and my parcels are sometimes very valuable. Sometimes 300*l.* or 400*l.* or 500*l.* worth; and I have sent a box as valuable as 800*l.* or 900*l.*; and that has all been delivered by the railway porter for 9*d.*

2724. Would you prefer the hall remaining at Chester to its being removed to Liverpool?—If it came to Liverpool, I do not see that there would be anything

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thing gained. I cannot see that we should gain anything at all, unless the work was stamped cheaper. We pay now 1*s.* 6*d.* for a gold case, and 4*d.* for a silver one, the bow and pendant are paid for extra.

2725. Has it ever happened to you to have your work broken?—Yes; very frequently; within the last fortnight, I think I had a parcel broken.

2726. Do you ever send your work to London?—Yes, occasionally. I sent 50 gold cases last month to London.

2727. Mr. *Ewart.*] On what account?—The Scotch trade will not have any other mark but the London mark; only in some towns in Scotland, I think in Glasgow and in Edinburgh.

2728. You are aware that they have the power of having them marked at both those places, are you not?—Yes: but they prefer having their gold cases stamped in London. I do not think that that applies to silver work. This order in particular was from Scotland.

2729. *Chairman.*] Is that an isolated case, or have you frequently sent watch-cases to London to be marked?—Yes, I have frequently sent to London.

2730. Mr. *Stanley.*] When you do so, do you make those cases in your own name, or in the names of other parties?—To be candid with the Committee, I will explain the reason why I have sent them to London. Some of the Liverpool manufacturers put London names on their watches, to give them the appearance of London watches, though they were made in Liverpool; they have the London stamp, and they are not particular what name they put on.

2731. Mr. *Ewart.*] Do they put on the names of London makers?—Yes, to a great extent.

2732. Are those watches for exportation?—Those with the London names are for a particular market, perhaps for some part of South America, where some old London houses, perhaps, had established a fame, and they wished to continue it for them.

2733. Mr. *Wilkinson.*] You stated, did you not, that the Liverpool mark was appreciated all over the world?—Yes; but still there are renowned London watchmakers.

2734. I understood you to infer, that the Liverpool mark was more highly appreciated than the London mark?—Yes; for I suppose where I stamp one in London, I stamp 500 or 1,000 in Chester.

2735. Mr. *Ewart.*] Have you ever heard that the Chester mark, which indicates that the watch is of Liverpool production, is imitated?—It is presumed, wherever a Liverpool watch is sold, that it is a Liverpool case.

2736. Is there anything peculiar in the stamp which indicates that its origin is from Liverpool?—No, it is the same mark that has always existed; the "wheatsheaf."

2737. The Chester mark is synonymous with the Liverpool mark?- -It is the same.

2738. Have you not known of attempts being made to imitate that mark, in order to sell articles as Liverpool productions?—In America, to a very great extent. I have cases now in Liverpool with my own name forged in them, and with forged Chester marks. It is a very common occurrence.

2739. Mr. *Stanley.*] The Chester hall is open every day, is it not?—Yes.

2740. More days than the London hall?—Yes; in London they have certain holidays; at Chester they have none.

2741. Is it your opinion that if a hall was established at Liverpool, and a Liverpool mark was used, that would injure the trade generally from England and abroad?—I consider that if the mark were changed, it would materially interfere with the Liverpool manufacturers, and decrease their trade.

2742. Would a uniform mark do?—I should say certainly not; the commonest London watch, made in London for 25*s.*, bears the London stamp on it; therefore, supposing them to go abroad, they would naturally interfere with the Liverpool watch, which is generally made of a respectable character; we make no common work in Liverpool. In fact, a Coventry watch, worth in reality a pound less than a Liverpool watch, put into a Liverpool case, produces considerably more.

2743. Have you suffered any loss since the law was passed which allowed parties to send their work to any hall they pleased?—I think so, since the advantage has been given to the manufacturers generally to send their work to any hall they pleased; they previously were restricted to send within 30 miles; and

and when it becomes more generally known, the Chester mark will become much more inquired for, and a great portion of my silver trade will go from me, enabling the small masters to compete. For instance, the small men in Coventry I have no doubt are now sending to Chester. I do not think that it is generally known yet that they can send there.

2744. Did you sign any petition that the Chester hall might be retained?—Yes, with all the trade; I do not think that there was an exception. In Liverpool, universally, the petition was signed, that the hall should be retained in Chester.

2745. Mr. *Ewart.*] Instead of being transferred to London?—The signing of the petition was to prevent the concentration of the halls in London.

2746. Would it not be more convenient to have a hall at Liverpool, than to go to Chester?—Perhaps that convenience might prove an inconvenience.

2747. In what respect?—Because I think it would enable a number of very small mechanics, men of very small means, to go into the trade, and therefore eventually would prevent the working of my factory, or any person with large capital. It requires a very large capital, and we should be so unfairly competed with by the small garret masters.

2748. It would be more favourable to the smaller capitalists, and unfavourable to the larger?—It would enable men with 100 ounces to work it with greater advantage; though I do not see that they would gain anything in time, for they can send it in the morning, and have it returned the same day.

2749. Would they gain anything in cost?—I do not really think that they would.

2750. Are you aware of a petition having been presented to the House of Commons some time ago in favour of the establishment of an assay office at Liverpool?—I have never signed any. I might have signed one 15 years ago, but certainly not lately.

2751. Has there not been a great increase of export business from Liverpool in watches?—Very great.

2752. Can you give the Committee any idea of the relative increase during this year and in other years?—The trade during the last year has not been at all as brisk as it has hitherto been; but now the trade is improving very much.

2753. What proportion does it bear to the amount of trade some 10 years ago?—More than double.

2754. Does that apply to gold watches?—It applies to the trade throughout.

2755. To what countries do you export gold and silver watches?—To every country.

2756. Will you mention the principal countries to which you export?—I do not think that you can name a country that Liverpool does not send watches to. Uncased movements principally go to the United States.

2757. *Chairman.*] The works of a watch are not required to be stamped?—No; there is an immense trade in uncased watches, or movements, sent to the United States in tin boxes, and there they are cased; and the reason why we cannot compete with them, notwithstanding we have obtained a reduction of the standard, is, that they are able to put the 18 carat mark, forging the London or Chester marks upon an eight carat case.

2758. Mr. *Ewart.*] The works, or some parts of them, being of a higher value, they put them in an inferior case?—A most valuable watch movement which is sent to the United States may be cased in an eight carat case, and yet be stamped with the London mark of 18 carats, and in every respect it would be very difficult to tell it.

2759. Mr. *Spooner.*] It would be a forged stamp?—There is no such thing as a hall mark in America; every case-maker stamps his own work. They imitate the marks of the London and Chester halls, but of Chester in particular, the bulk of the trade being Liverpool and Coventry.

2760. Mr. *Stanley.*] Are there many of those watches circulated in this country?—I should say not.

2761. *Chairman.*] Is that practice of imitation largely carried on in the United States?—There is nothing else.

2762. Mr. *Ewart.*] Did you ever see any article of pure gold or silver in the United States?—I have gold cases sent over from the United States to imitate; we do now more of that work from the reduction of the standard.

2763. Have you ever seen gold or silver of pure quality from America?—Yes, the 18 carat gold.

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2764. Is it as good as the English gold?—Yes, I have seen it.

2765. Though they have this power of unlimited freedom from the hall mark, nevertheless a genuine article is sometimes produced there?—No doubt of it.

2766. Will you have the goodness to go on and tell the Committee what other countries you principally export to, stating first the countries to which you most largely export?—The bulk of the English trade with the United States is in uncased movements, and there they are put into gold cases; but an enormous trade is done in silver watches; owing to the high price of labour in America they do not case their work in silver, and consequently they give us that work.

2767. *Chairman.*] Are the Committee to understand that you can compete with the manufacturers of the United States as to silver cases?—They do not make any silver cases in the United States; on account of the price of labour, mechanics and case makers in America can be more profitably employed at gold-case making.

2768. Has the Act of 1854, lowering the standard of gold, enabled you to compete with the manufacturers of the United States in gold cases?—No; the Americans come here, and they offer me orders for from 1 to 800 at a time, providing I will put the 18 carat upon a nine or eight carat case, but I never would do so.

2769. Mr. *Ewart.*] Then the imitation of an English gold case enables them to make a greater proportion of the gain, by selling an inferior article at a greater value?—Yes.

2770. That is the reason, is it not, why they turn their attention more to gold than to the silver trade?—Yes.

2771. What is the trade in gold and silver that you carry on, and will you state the proportion to the different countries?—My trade is with the wholesale watch manufacturers, who supply all the dealers in watches in England, Ireland, and Scotland, and I do not know any foreign country exempt but the United States; the bulk of the supply is in silver watches and uncased movements, for reasons given relative to the stamping inferior gold with 18 carats hall marks representing it to be better. Should the trade be allowed to make gold watches for exportation without the hall marks, the amount of business would be increased by a thousand gold cases per week, the price of labour being much less than in America.

2772. Mr. *Hankey.*] What do you mean by putting 18 carats in an eight carat case?—Suppose I was a case maker in New York, and you sent me 100 movements from England, of Roskell's or M'Cabe's make, and you ordered them to be made of eight carat gold, and that I must put in the 18 carat mark. Those would be sent to Australia; and I can prove that by the American's doing that, they have been able to undersell the home manufacturer.

2773. Mr. *Ewart.*] The Australians believing them to be 18 carat gold?—Yes; the diggers purchasing eight or nine carat gold cases.

2774. What are the other countries that you principally export to?—To Havannah.

2775. That is next to the United States, is it not?—No; to some parts of South America, there is an immense quantity sent.

2776. To what parts of South America?—I should say to every place there; Buenos Ayres, Monte Video, Rio, Pernambuco, and the Brazils.

2777. With what place has your trade increased mostly in the last ten years from Liverpool?—Previous to the panic in Melbourne we had an enormous trade with Australia; they used to go out in parcels of 300 and 400 and 500 watches at a time; I once shipped 8,000*l.* worth myself to Melbourne of watches and jewellery.

2778. You are the largest manufacturer in Liverpool, are you not?—I should think almost the largest in the world; I have made as many as 200 of gold and 400 of silver in a week.

2779. Mr. *Wilkinson.*] Then you see that this mark is productive of great inconvenience in this respect, that it enables the Americans to practise that sort of easy imitation which throws a good deal of trade into those hands that would not otherwise get it?—If we were able to compete with the Americans by doing as America does, those 1,000 or 2,000 watch movements which would go off weekly to the United States without watch cases would go out with them.

2780. It follows, does it not, that if there was no mark, they would not be able to practise that particular fraud?—I think it would defeat it to some extent in America; I have been asked to make them without marks, but never did so.

2781. Then I understand you to say that the cost of marking each particular case was how much?—A gold case costs 1 *s.* 9 *d.*, including the pendent.

2782. There is a positive expense of 1 *s.* 9 *d.* in each case, and there is besides the inconvenience you have described; taking those matters into consideration, what advantage do you think is gained to the trade or the public by the present system of marking?—It is a guarantee to the public that they have a case being of the quality which the stamp indicates.

2783. Do not you think that the public would have as good a guarantee, and your trade would as much prosper, if your name were marked upon those watches instead of bearing the hall mark?—I should say an English watch would almost cease to be what it is if the cases were without marks.

2784. That is, is it not, because people have got into the habit of trusting to those marks?—No, it is a guarantee; take a gold chain or a pencil-case; if you knew by its having a stamp its real value, you would value it for much more than you would otherwise do.

2785. If I went to a respectable shop in London or Liverpool and bought a chain there, do you think that I should not feel satisfied that it was what it purported to be?—Yes, as far as respectability went; but the tradesman may be imposed upon himself.

2786. And you think that this mark prevents his being imposed upon?—Certainly; and it is a guarantee to the purchaser.

2787. You think this mark such a guarantee that the public would be at a loss without it?—I certainly do think so.

2788. Mr. *Hankey.*] You stated with reference to buying a gold watch case, that a person would not buy it with any confidence without it was marked?—I do not consider that any person would purchase a gold watch without he knew that it had an English stamp upon it.

2789. This watch case which I have in my hand is stamped; the chain is not stamped. I buy it of a respectable watchmaker, and I give a respectable price according to what he asks me, and I have no means of knowing whether the chain is of any particular value or fineness, or not; I buy it entirely upon the character of the tradesman. Could I not equally buy a watch case on the character of the seller as well as a chain?—No, I do not think so, because the shopkeeper or manufacturer who sells that watch case would not know what he sold if it does not bear that mark.

2790. I presume that the respectable maker knows well how much gold there is in a chain?—He knows no more about it than that pen. I consider that if every article manufactured in this country were marked, the trade of the country would become much more respectable, and then gentlemen who fancy they have got gold at 60 *s.*, while they have got only 30 *s.* gold, would wear their jewellery with very much more pleasure; the mark of the various halls has always been a guarantee to the public.

2791. Mr. *Ewart.*] Do respectable people come to your establishment and sometimes buy articles without particularly looking at the hall mark?—I only manufacture gold and silver watch-cases, and every case is bound by law to be stamped as standard.

2792. Do people come and buy watch-cases without looking at the hall mark?—I should say no; they order from me perhaps 100 of 9-carat, or 100 of 12-carat, or 100 of 15-carat, and they are charged per ounce.

2793. Some persons who export, I believe, have no means of looking at the hall mark; they send an order to you, do they not?—My trade is all with the manufacturers, therefore every gold case that I make I supply to a manufacturer, and he looks at the marks to see that they are in accordance with his invoice.

2794. You sometimes export directly, do you not?—I did so in one instance, as I have before stated.

2795. Mr. *Wilkinson.*] Does the 1 *s.* 9 *d.* charged for the mark of each watch-case make much of a hole in the profit upon a watch-case?—No.

2796. Mr. *Ewart.*] What does the transport to Chester cost you?—One shilling and sixpence a day there and back.

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2797. For every parcel?—Yes.

2798. Therefore you would save that if you had an assay office in Liverpool?—Yes.

2799. You never insure, do you?—I have never insured, and I have never lost a farthing in my life through not insuring.

2800. *Chairman.*] Suppose watch-cases have no mark upon them at all, would they not be much depreciated in the market?—Yes, certainly; if they had no mark I could, as they do in America, make what I please, and sell it for what I please.

2801. You are glad to pay 1 *s.* 9 *d.* to procure the mark?—Yes, and it is a guarantee to the public.

2802. Mr. *Ewart.*] If there was no hall for marking there would be none marked of course?—Certainly not.

2803. Then you would rest upon your own character, would you not?—Yes.

2804. Do you think that that would not do unless you had the additional advantage of the mark?—Yes; I have always protested against its abolition; I have been before the Board of Trade, and I had great influence exerted in getting the standard reduced; I was instrumental in getting that Bill brought in.

2805. There are good silver and gold articles made in America, are there not?—No; no silver; I never saw a silver watch-case made in America.

2806. But there are good gold ones, are there not?—I have no doubt of it, for the best watches; some are sent out as much as 10 guineas a movement.

2807. Mr. *Hankey.*] You stated, did you not, that if the hall were removed from Chester to Liverpool, the inconvenience felt would be principally by the larger manufacturers, who are capitalists, because you consider that probably a large increase in the trade would take place among the smaller manufacturers, who would therefore have an advantage which they have not at present in the trade?—I said that if we had a hall at our own door, it might be the means of inducing a number of small masters to go into the trade who are now better off as journeymen.

2808. Does not it appear to be reasonable that as nearly all the watch-cases, and all the work that is stamped at Chester is manufactured at Liverpool, that the hall should be at Liverpool, rather than at Chester?—It would appear more reasonable that at the seat of the manufacture there should be a hall.

2809. Do you know any other reason why the hall should not be there, except that which you have stated, that the large manufacturers would object to it, because there would be a large increase of trade among the smaller manufacturers?—I do not consider that it would increase the trade at all; it would take it from the capitalists, and put it into the hands of the small masters; and it would most materially injure the reputation of the trade, and the respectability of it. It is now confined to the hands of a few, who have embarked all their means and time in it.

2810. Are you not aware that nearly all the work that is stamped at Chester is for the Liverpool manufacturers?—Yes, I am.

2811. You stated, did you not, that you were mainly instrumental in procuring very much of the alteration made in the standard, by a late Act of Parliament?—Yes.

2812. What was the object you had in view in desiring that change?—To enable us to compete with the United States.

2813. Has it been in any way successful?—To some extent. I have done a considerable business, to the amount of 2,000 *l.* in it since the beginning of the year, which I should not have done at all if the standard had not been reduced.

2814. *Chairman.*] Do you anticipate further improvement in consequence of lowering the standard?—Yes, with the alteration of the tariff in the United States, taking off the 10 per cent.

2815. Mr. *Hankey.*] Did you approve of the alteration of the standard, by which an article was allowed to be called gold, though there was only one-third gold in it?—Yes, I did, for watch-cases; but the mark shows the precise quality.

2816. Mr. *Wilkinson.*] The mark, of course, is as great a security for the work of the smaller dealers as for the larger ones?—Yes.

2817. The public, having the security of that mark, may go just as well to a small

small or little-known dealer, as to a large and well-known dealer?—Yes; the fact of its bearing the mark of the hall where it is stamped, is a guarantee of its value.

2818. Therefore, it is of less importance to the public to go to a large and well-known manufacturer, than if there was no mark?—In this country the gold and silver wares of any manufacturer, however small, are of equal value to the largest, bearing the mark of the hall where they have been stamped.

2819. The existence of the mark makes it of less importance to the public to go to a well-known house?—It is of no consequence at all; the hall mark is a guarantee to the purchaser.

2820. Mr. *Ewart.*] Is Mr. John Stuart a manufacturer of watch-cases?—He is a watch manufacturer, and a watch-case maker.

2821. Is he a large or a small manufacturer?—He has a large business.

2822. Are you aware that he has stated to the Committee that the trade demands the removal of the assay office from Chester to Liverpool?—No, I am not.

2823. He states, in answer to this question, "Do you think that is very much required?" "I think that the trade demands it, from the fact that the greatest amount of capital is invested in Liverpool;" therefore he is a large capitalist, who thinks that it would be good for the trade that the assay office should be removed to Liverpool?—He is a large manufacturer, but he has only lately gone into the trade.

2824. Mr. *Hankey.*] If your work goes to various parts of the world, and is there put in competition in the market with that which is manufactured in America, do you consider that the parties abroad will buy English goods on any other character than that of the seller of the goods?—I consider that an English watch or an English article of jewellery bearing the stamp of this country, for you will find the most respectable manufacturers in London selling stamped goods in jewellery, will always fetch its price.

2825. Are you not aware that practically no jewellery is stamped?—Rings are stamped.

2826. I mean to except rings, watch-cases, and gold snuff-boxes?—Any jewellery can be stamped; all Mordan's pencil-cases are stamped.

2827. Mr. *Spooner.*] All articles of jewellery are bound to be stamped if they pay duty, except certain articles which are exempted?—No, I do not think that that is the case; all articles of jewellery are not bound to be stamped.

2828. But if they pay duty they are?—Certainly; the Act of Parliament enables every manufacturer of jewellery to have it stamped, but they can have it stamped without paying the duty.

2829. Formerly all that paid duty were bound to be stamped, but there is no obligation upon the manufacturer at present to have them stamped unless they pay duty. By the last Act permission is given to have them stamped though they do not pay duty. Has great advantage been found from that?—It has not been used as it should have been. This new Act originated in a conversation that I had with Mr. Lefevre as to his pencil-case, about the standard. He took out his pencil-case and said, "Is this article stamped?" I said, "No." He said, "What is the reason, watch-cases are stamped." Now the new Act enables the manufacturer to work the lower standards and to have them marked, and it would be a great protection if every article of jewellery was stamped.

2830. Do not the Americans very often imitate our English mark when they manufacture their own goods?—I have gold watch-cases in my shop, made in America, with the English mark copied, and my own initials upon them.

2831. Do you suppose that they are induced to do that by finding the goods sell better in America from having this counterfeit English mark upon them?—Certainly they do.

2832. Then the public do in point of fact prefer goods that are stamped?—There is no doubt about it.

2833. Mr. *Stanley.*] Is there not a further point in marking. For instance, you have your own letters, have you not?—My own cases are known by my own initials.

2834. There is likewise the Government stamp?—Yes.

2835. Is it not of great importance in all articles of plate, gold or silver, that for the detection of fraud there should be a mark on all plate?—For the protection of the public a mark should be put on every article of jewellery.

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2836. Mr. *Ewart.*] Is it possible to mark every article of jewellery?—To a certain extent; the French jewellery is all bought marked.

2837. Mr. *Hankey.*] Are those pencils hall-marked (*two being shown to the Witness*)?—No, I think not; they ought to be.

2838. Is it usual to mark goods of that kind?—I have seen the best pencil cases hall-marked.

2839. *Chairman.*] There is no obligation to hall mark them, is there?—Not jewellery, but there is an Act compelling watch-cases to be stamped.

2840. Mr. *Hankey.*] That appears to be a contradiction to the question I just asked; I asked you whether articles under the character of jewellery, were exempt from being hall-marked, and I understood you to say no?—I said that it ought to be hall-marked; it is not required by the Act; there is no Act compelling jewellery to be marked.

2841. *Chairman.*] Is any jewellery practically stamped?—Yes, a great deal of jewellery; as I stated before, the most respectable manufacturers in the country make hall-marked jewellery.

2842. Why do they have it marked?—Because it is a guarantee to the purchaser of the quality.

2843. That shows the advantage of the system of marking, does it not?—Certainly.

2844. Mr. *Ewart.*] Did you ever see unmarked jewellery of genuine character?—I certainly have; respectable manufacturers in London, no doubt, make their jewellery as good unmarked as marked, and they charge accordingly.

2845. That would appear to show that it was the character of the manufacturer which guaranteed the purity of the article?—It is no guarantee at all.

2846. Mr. *Spooner.*] Are you aware of the fact, that when that permission was introduced to all jewellers to send their goods to be marked, very great opposition was made by factors, who held a very considerable stock of goods, that it would tend to make their stock unsaleable, as the public would give such a preference to marked goods?—Yes, I am quite aware of that.

2847. Is not that a clear indication of what the public think as to the benefit of marking?—Yes.

2848. *Chairman.*] If the practice of marking were abolished, it is your opinion, is it not, that the value of gold and silver plate would fall in the estimation of the public?—I have no doubt of it.

2849. Mr. *Wilkinson.*] Do you think that less gold and silver wares would be used than now, if the mark was abolished; for instance, spoons, and forks, and silver tureens?—I think there would be a considerable falling off in the gold and silver wares, which are now sold with marks, if they were not marked.

2850. *Chairman.*] Supposing there was no obligation by law to have them marked, should you not, with the view of making an article saleable in the market, imitate the mark?—If there did not exist a law compelling you to make your gold of the standard that the mark represented it to be, manufacturers would be induced frequently to put a mark as they do in the United States, namely, put the 18 carat mark upon an 8 carat case, and the public would be robbed considerably more than they are now. I can prove that assertion from the demand from the Americans to make cases in this country, and stamp them 18 when they are only 9.

2851. Mr. *Hankey.*] Do you think that a respectable tradesman being applied to for an article of one character would risk his good name and character by falsifying the quality of the goods that he sells?—I presume that there are respectable manufacturers in the United States, and yet they do it; and I do not see why it might not be done here. There are many extensive factories in the United States of the most respectable character, and they do it

2852. Mr. *Stanley.*] Mr. Stuart was asked about the hall at Liverpool, and he stated, in answer to Question 1693, "I waited upon the whole trade within the last few days, and I did not meet one who expressed a contrary opinion; the majority of the watch trade in Liverpool are very anxious to have a hall;" did he wait upon you?—He wrote me a note, calling my attention to the circumstance, but I declined replying.

2853. You did not agree with him?—No; I did not entertain the matter at all with Mr. Stuart.

2854. How many persons do you employ?—About 100 men and boys at the present

present time; I have employed considerably more, and I shall do so again, I hope, very soon. Mr. *R. Samuel.* 10 April 1856

2855. *Chairman.*] What would be the expense of sending your plate to be assayed and marked at Birmingham?—It would not do at any price, if they did it for nothing.

2856. On account of the distance?—No; the mark settles it; the anchor, which is the Birmingham mark, upon an article made in Liverpool would very soon settle our trade there.

2857. The Birmingham mark is not appreciated in your business?—No.

2858. Mr. *Spooner.*] Nor in your district?—No; the compelling of the Coventry manufacturers to have the Birmingham mark was the origin of my getting nearly the whole of the trade of Coventry; they could not sell their watches with the Birmingham hall mark, and that was the origin of my getting the bulk of the Coventry trade.

2859. Are you aware what portion of the Coventry trade goes to Birmingham still?—In silver work; there may be a large quantity of silver cases stamped in Birmingham.

2860. Are you aware that there is only one watchmaker in Coventry who sends cases to Chester to be marked?—It may be so, but there did not used to be many cases made in Coventry; there may be more now.

2861. Mr. *Hankey.*] What is the range of prices of gold watch-cases, from the very lowest to the very highest?—It depends upon the weight.

2862. What is the lowest description of gold cases that are made, and the dearest of them?—I do not know whether I ought to answer that question, it is exposing the trade; there may be a difference of 50 per cent. For instance, if you order a gold watch-case two ounces weight, and you order one of one ounce weight, there would be a difference of 50 per cent.

2863. Mr. *Wilkinson.*] Can you tell the Committee what the smallest weight is?—Half an ounce.

2864. And that of the lowest standard?—We make them of the lowest standard; less than half an ounce, if required.

2865. And of the nine carat?—That is the lowest standard.

2866. What is the weight of the lowest standard that you make?—They would not be lower than the half ounce, because the reduction in the price would not be any inducement to make them lighter.

Mr. *James Paterson*, called in; and Examined.

2867. Mr. *Spooner.*] YOU are the Assay Master at Glasgow?—Yes. Mr. *J. Paterson.*

2868. When was the Glasgow office established?—In 1819.

2869. Of what do the corporation consist?—Of persons carrying on the trade of goldsmiths and silversmiths in Glasgow.

2870. How many are there?—About 25 members at present.

2871. Are they all engaged in the trade now?—Yes.

2872. What are the officers you appoint?—Four wardens, an assay master, and another person for stamping and weighing.

2873. Are there no guardians?—No; except the wardens.

2874. Do those wardens appoint the assay master?—The company appoints the assay master.

2875. I asked before what does the company consist of, and you said of wardens?—No; the company consists of persons carrying on the trade of gold and silversmiths in Glasgow.

2876. What are they called?—They are called the Glasgow Goldsmiths' Company.

2877. *Chairman.*] Of how many members is that company composed?—About 25 members.

2878. Mr. *Spooner.*] And they appoint wardens?—Yes.

2879. How many?—Four.

2880. Are those wardens persons at present employed in the trade of gold and silver working?—Yes; they are.

2881. Every member of the company, and the officers appointed, with the exception of the assay master, are all concerned in the trade at the present moment?—Yes; they are.

2882. And they appoint the assayer?—Yes.

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2883. And the assayer is assaying constantly their work?—Yes.

2884. Will you state how you assay it, and who is by when you do it?—It is assayed in the usual manner; the work being brought into the office is first weighed.

2885. Who is it does that?—The person who stamps.

2886. Not the assayer?—No.

2887. What takes place next?—Then it is taken, and a sample is scraped off every article.

2888. What does the weigher do; does he make a note of the weight?—A note is sent along with the article, signed by the owner of it, and he compares the note of the weight, and finds if they are correct.

2889. What does he do with the note?—It is kept, and given to me.

2890. That you may make your assay?—Yes.

2891. Do you scrape it?—No.

2892. The weigher scrapes it?—Yes.

2893. And you make the assay?—Yes.

2894. To whom do you deliver the result of that assay?—It is not delivered to any person; the work is stamped if it is of standard quality.

2895. And if not?—If not, it is broken down.

2896. Is there any account kept?—Yes.

2897. State who revises that account?—The wardens.

2898. Who keeps the account?—I keep it.

2899. How often do you render it to the wardens?—The account is paid into the Inland Revenue quarterly.

2900. The duty is paid in quarterly to the Inland Revenue?—Yes.

2901. What becomes of the charge for assaying?—I receive it, and it is accounted for; every article is entered in a day-book, the weight, name, and money received. I keep that book.

2902. Is that book examined by the wardens?—Yes, it is. A warden comes up every day; we take in work from 10 to 11 o'clock; there is a warden there to receive it, and also to see that the work corresponds with the note, and sees the work taken in.

2903. What else does he do?—Nothing but superintend.

2904. *Chairman.*] Is he present when you make the assays?—He is present; he may not be present during the whole time; but it is not easy to see how the accuracy of the assays could be influenced by his presence or absence. I am the responsible person.

2905. What is the check kept upon your account?—Every person that sends work to the assay office has a check upon me, because he knows what money he pays; his books and mine must correspond. The wardens also have a check, and the Inland Revenue send a person to examine the account quarterly, after it has been given in.

2906. *Chairman.*] That person inspects your books, does he?—Yes.

2907. Mr. *Spooner.*] You do not send an account every day to this revenue officer, by which he may check what is going on?—Not every day; only once a quarter.

2908. Your quarterly account is kept in your books, and the only information the Inland Revenue receives is as to the amount of duty collected?—Yes; along with the work there is sent a note, signed by the owner of it, which they call the voucher, which is given in to the Inland Revenue along with the other account.

2909. Then, besides your own account, you give in the note which was received with the goods, and by comparing that voucher with your book, he can see whether there is an accurate account kept?—Yes.

2910. In whose custody are those vouchers day by day?—In mine.

2911. You do not send them day by day?—No.

2912. Do you often break work at your office?—It is not very often broken.

2913. Has there ever been an instance, when you have broken it, that a complaint has been made of your breaking it?—No.

2914. Can you state how often you do break it?—It has occurred not oftener than three times in the last two years.

2915. When you have got your diet and taken your scrapings, what do you do with the scrapings?—We are obliged by our Act to send them to Edinburgh to be assayed by the assayer at the Mint for Scotland; that continued to be the

the practice for about 10 years. Now that assayer is dead, and there is no successor.

2916. You do not at the present moment send your diet to be tested anywhere?—No; it is tested, but in the presence of the wardens only; it is not sent anywhere.

2917. Who does test it?—I do.

2918. But in the presence of whom?—In the presence of the wardens.

2919. You test your own work in the presence of the persons whose work you have tested, and that is once a year?—Yes.

2920. Evidence has been before this Committee that there have been several instances of a considerable quantity of things being made in Scotland worse than the standard; this evidence was given by one of the officers of the Goldsmiths' Company (of London); had the Goldsmiths' Company of London ever made any remonstrance to your office that goods were made in Scotland inferior to the standard?—Never.

2921. Is this the first you have heard of it?—It is.

2922. It has never come to your knowledge that goods have been made in any instance less than the standard which has not been brought to your office?—No, certainly not.

2923. Has there been any instance where they have ever passed your office?—Never.

2924. It has likewise been stated that Glasgow has so little to do, that it does not pay its own expenses?—That is not the case; we pay our expenses.

2925. Entirely?—Yes.

2926. Is there a return of that?—Yes, I made a return.

2927. *Chairman.*] Is it not the fact, that you have been obliged to raise the charge for assaying from three farthings to a penny per ounce?—Yes, it is the case, and that we have an overplus.

2928. When was that increase in the charge made?—It was made, I think, about three years ago.

2929. That was in consequence of the small amount of business done at the hall?—Yes; we found we were a few pounds in debt; we raised them, and we have an excess now.

2930. Mr. *Ewart.*] You are established under the 59th of George the Third, are you not?—Yes.

2931. Mr. *Spooner.*] Do you put the mark of the Thistle on your goods?—No.

2932. Why not?—It is not the mark required by our Act.

2933. Mr. *Ewart.*] It is required by the 6th & 7th of William the Fourth?—I believe it is.

2934. Your Act being the 59th of George the Third?—Yes.

2935. *Chairman.*] Has the question ever been considered by the company what sort of mark you should put on?—It has.

2936. What did they decide?—The question as to the Thistle was under discussion, and a minute made, and at last they resolved it was not compulsory, and it was no distinguishing mark at all, and it tended to confuse the marks upon the work, and they rather objected to it on that account; it was rather hurtful; there were a good many marks, and it was not a distinguishing mark at all.

2937. After you have made your assay, do you affix the mark?—No.

2938. Who does it?—The person employed.

2939. Do you authorise him to do it?—Yes; it is his duty to do it.

2940. What position does that person hold?—He is the weigher and drawer.

2941. Does he affix the mark in your presence?—He does.

2942. Mr. *Ewart.*] Do you receive work from any place but Glasgow to be marked?—Not now; there used to be some years ago, but there is not now.

2943. Mr. *Spooner.*] Is there any large manufacture of silver and gold plate, or either of them, in Glasgow?—It is not very large, not like London, but we think that it is necessary to have a place to carry on the manufacture; without a hall we could not carry it on at all.

2944. It is essential to the continuance of this manufacture that the hall should be kept at Glasgow?—Certainly it is.

2945. The inconvenience of sending it elsewhere would be so great?—Yes; and it would destroy the trade altogether.

 2946. *Chairman.*]

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2946. *Chairman.*] Is the trade increasing?—Rather so.

2947. Since when?—I cannot say; there is a great increase; in fact, about 25 or 30 years ago, we did more than we do now, but that is from other causes; owing to the extensive use of electro-plated articles, that is one cause.

2948. Is there any plate manufactured out of Scotland sold in Scotland?—A great deal.

2949. Of London manufacture?—Yes; the greater part of the plate, teapots and sugar basins, they are London made, or English made; Sheffield.

2950. And a London manufacturer is able to compete successfully with the manufacturers at Glasgow and Edinburgh?—Yes, he is able to compete to a certain extent.

2951. Mr. *Spooner.*] You are not aware probably of an Act in existence which prohibits the sale of any gold or silver wares in Scotland not marked at one of the Scotch assay offices?—Such a view of the case never occurred to us there.

2952. Mr. *Wilkinson.*] I understood you to say that the trade of Glasgow has fallen off in the last 25 years?—We do not do as much as we did.

2953. Mr. *Spooner.*] Are there no other towns that send to Glasgow to have their work marked by you?—There are no others for some years; there used to be from Greenock, and also from Kilmarnock, but for these seven or eight years nothing has been sent.

2954. Those towns do not send to you to have their work marked by you?—No.

2955. Then you only mark at Glasgow the work manufactured at Glasgow?—Just so.

2956. You think you could not continue to do so if the hall was not continued?—Certainly not.

2957. At your present price of assaying, you do receive goods enough to pay the expenses of the office?—Yes.

2958. Mr. *Wilkinson.*] How many days in a week is the office open?—Two days a week; but if a person gives notice in writing to the wardens, by paying a small fee of 2 *s.* 6 *d.*, he can have the article stamped any day.

2959. Do the articles come on each day that the hall is open?—Yes.

2960. Mr. *Ewart.*] Are you directed by the Act to register the marks and the names of the manufacturers?—Yes.

2961. Is that regulation carried into effect?—Yes, I have a list of all the members.

2962. And therefore any statement made to the contrary of that is not correct?—That arose from a recent alteration in a firm where the partnership continued only some three months in force, and then the alteration had not been made.

2963. Mr. *Spooner.*] Are you engaged in business yourself?—Yes, I have another business; I am inspector of weights and measures.

2964. You do not manufacture?—No, I am not allowed to manufacture nor deal in bullion.

2965. *Chairman.*] What would be the expense of conveying your plate to be marked at Edinburgh?—There would be a considerable expense and a great loss of time. You must understand that it is not the weight of the silver alone that you have to pay for; most of the work is struck in dies, and it becomes necessary to have that die sent, before the punch can be struck on it, along with the silver, so that there would be two or three times as much weight of dies to be sent as the weight of the silver; I will give you an instance. Perhaps there is a single spoon or fork sent to be marked for one that has been lost, and along with that single spoon, if it was sent anywhere else, you would have perhaps 12 lbs. or 14 lbs. weight of a die to be sent along with the single article.

2966. That would not happen very often, I presume?—It is a case that happens very frequently; making a single article to match a pattern is of very frequent occurrence.

2967. Mr. *Spooner.*] Why should you send this die; when you have made the spoon, you send it to be assayed; then why send the die?—They cannot impress the mark without having the die.

2968. *Chairman.*] Would not the Edinburgh mark be sufficient?—They cannot mark work in Edinburgh without having the die.

2969. Mr. *Spooner.*] Why not?—It would destroy the work altogether; you must either have duplicate dies or have the die in which the work was struck.

2970. What

2970. What mark are you contemplating?—The mark of the Goldsmiths' Company of Glasgow, and the duty-punch, as it is called.

2971. *Chairman.*] Your objection I understand to be this, that if the plate was sent to Edinburgh it would have the Edinburgh mark upon it instead of the Glasgow mark?—No; I said that the expense would be so great and the loss of time would be so great, that it would destroy the trade in the silver manufacture in Glasgow altogether.

2972. What is the die which you say it is necessary to send to Edinburgh?—The die is a mass of steel and iron in which the spoon or fork is struck. The greater part of spoons or forks are struck in a die; they are ornamented, and it is necessary to have this die sent wherever the work is marked, as well as the silver, or it would destroy the work altogether.

2973. Mr. *Liddell.*] How can the act of scraping a small portion out of a spoon, to test the fineness of the silver of which that article is composed, injure the work; is not that the process that is gone through before the assaying?—That does not injure the article.

2974. Then why do you say that it is necessary to send the die, and if not, that it would injure the article?—I said that the striking the mark upon that spoon without having the die would destroy it.

2975. Mr. *Spooner.*] You are contemplating that the Glasgow mark should be put on it?—I stated that if we had to send the work to Edinburgh, and there to be marked.

2976. With what mark?—With the Edinburgh mark.

2977. Is it necessary to send the dies there?—Certainly it is.

2978. *Chairman.*] Why is it necessary to send the die?—Because it would otherwise destroy the work altogether.

2979. What would destroy the work?—It would destroy the article, the spoon or fork, to put the punch upon it without having the die in which it was first struck; you could not sell it; it would deface the article.

2980. Mr. *Liddell.*] Do you mean to say that in all the assay offices the dies in which the articles are struck are sent, or is it to enable the article to bear the blow?—Yes; it would indent the opposite side of the spoon or fork unless the die was placed underneath.

2981. Mr. *Spooner.*] Are the Committee to understand that with everything you mark the manufacturers send, together with the goods, the die with which the goods were struck?—Certainly; that is always the case.

2982. *Chairman.*] Is that the uniform practice at the Glasgow office?—Yes.

2983. Mr. *Liddell.*] Would it not be quite possible to put a spoon or a fork upon a hard substance, and give it a blow sufficient to impress the mark of the stamp upon it without injuring the article at all?—No, it would deface the article; if I wished to strike a mark upon a new coin issued from the Mint, I could not do it without destroying the opposite face; but if I had the die in which the coin was struck, I could do it.

2984. *Chairman.*] Is your system of marking the same as that adopted at other offices; for instance, the Birmingham office?—I believe it to be the same; I never was in that office; the greater part of the work is die-struck work; ornamental work, and spoons and forks.

2985. Mr. *Spooner.*] In your office all spoons and forks are accompanied with the die in which they were originally made, in order to impress the hall-mark upon the article?—The greater part of the articles have been struck in a die, and it is necessary; we sometimes do plain articles; when the article is plain, that does not require any die to be sent.

2986. *Chairman.*] Have the manufacturers of Glasgow ever complained of your calling upon them to send a die?—No man would ever think of it.

2987. Mr. *Ewart.*] Have you ever had any articles sent from Edinburgh to be assayed by you?—We never had new articles; I have had assays sent from Edinburgh sometimes, not work.

2988. To be assayed by you?—Yes.

2989. Has that been in preference to having the Edinburgh assays, do you suppose?—Yes; people frequently send from Edinburgh for assays from me.

2990. In preference to the Edinburgh assay?—I suppose so.

2991. *Chairman.*] I observe an allowance of 2½ per cent. is made for collection; is that the same allowance as is given in England?—I believe not; an Act was passed for reducing the per-centage for collecting some four or five years ago, but

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we memorialised the Lords of the Treasury on account of the state of our funds, stating that we could ill afford it, and they were so good as to regrant the 2½ per cent. for collecting.

2992. Mr. *Liddell.*] Was that done merely upon the remonstrance of the memorialists, and do you remember when that memorial was presented?—I think about four or five years ago; it was at the time when there was a reduction made in the allowance upon stamps.

2993. Was not there a proposal on the part of the Inland Revenue to reduce all the charges in all the offices to 1 per cent.?—There was.

2994. And you remonstrated against it, and were enabled, in consequence of that memorial being presented, to retain the 2½ per cent.?—Yes, it was repaid, I think; there was one or two payments at 1 per cent., but the balance was sent back by the orders of the Lords of the Treasury.

2995. Are you aware whether the Edinburgh office remonstrated also?—I believe they did.

2996. And retained the original amount?—Yes, they did.

2997. *Chairman.*] The principal ground of your remonstrance, was the deficiency of funds?—Yes, we had but little to spare.

2998. Mr. *Spooner.*] But this allowance for collecting does not go to the collector, but goes entirely to defray the expenses of the office?—Yes.

2999. The collector being a revenue officer, has no payment at all for what he does?—No, it is part of his duties as collector of inland revenue.

3000. He comes down once a quarter, examines the books, receives the money, and is not paid for it?—The money is paid into the Inland Revenue Office, and it sends an officer quarterly, who examines the books and vouchers.

3001. *Chairman.*] Do you receive the duty?—Yes.

3002. Mr. *Spooner.*] And the charge for assaying?—Yes.

3003. You are paid by salary?—Yes.

3004. Is that the only salary paid?—Yes, except the weigher.

3005. Except the weigher?—Yes.

3006. Are these the only persons who receive a salary?—Yes.

3007. All the rest of the wardens give their services gratuitously?—Yes.

3008. Mr. *Liddell.*] Have you a copy in your office of the memorial that was addressed to the Inland Revenue Department?—I dare say we have a copy of it.

3009. *Chairman.*] When was that memorial presented to the Treasury?—To the best of my knowledge about four years ago; at the time I stated, about the time when there was a reduction upon the allowance to dealers in stamps, it was all reduced to one per cent.

3010. Were memorials presented both from Edinburgh and Glasgow, or was it a joint memorial?—No, they were separate, I understand.

Mr. *David Crighton Rait*, called in; and Examined.

Mr. *D. C. Rait.*

3011. Mr. *Spooner.*] ARE you a Gold and Silver Worker in Glasgow?—Yes.

3012. Are you also a Warden of the company?—I am.

3013. Do you send many goods to the office to be marked?—Yes, I do.

3014. Have you had many of your goods broken?—Never once.

3015. Have you ever heard of any goods being broken at the Glasgow office?—Not for many years.

3016. If it has been stated that goods are made in Scotland below the standard, has that ever come to your knowledge?—It is not so in Glasgow.

3017. Was any remonstrance made by the Goldsmiths' Company in London as to the sale of such goods?—Never to my knowledge.

3018. The first that you heard of it was here?—Yes.

3019. The Committee have been told that the members of the company, both the members themselves, and the officers that they appoint as wardens, are all silver or gold plate workers?—Yes.

3020. Do they appoint the assay master?—They do.

3021. Do you conceive that you have the power to remove the assay master at will?—Yes, for sufficient cause shown.

3022. *Chairman.*] Is your business increasing in Glasgow?—My business is.

3023. Is the trade generally increasing?—I do think so.

3024. You do not agree with the last witness as to the decrease of business in the last 25 years?—I say that the business of the silversmiths' and goldsmiths'

smiths' trade is distinctly increasing. The other witness was asked as to the amount stamped at the hall in Glasgow only.

3025. Mr. *Spooner.*] Where do you send that work to be marked?—I talk of sale only.

3026. Then the manufacture is not increasing?—The manufacture of Glasgow, distinctly, is not so much increasing in itself in the amount stamped, because I think that that which comes from various places, Kilmarnock, Greenock, and Paisley, is not halled so much in Glasgow; they get it from London elsewhere. There were workmen in those towns who formerly sent their goods to be marked in Glasgow; that is, in a great measure, done away with, and that is the reason why we do not stamp so much as formerly.

3027. *Chairman.*] Is there any plate of London manufacture sold at Glasgow?—Yes.

3028. Is that trade increasing?—I think so.

3029. Do you sell any yourself?—I do; largely.

3030. You find that you can sell the plate manufactured in London with greater advantage than that manufactured in Glasgow?—Yes; and the reason is this, that we manufacture in Glasgow articles of a simple kind, such as spoons and forks; all the larger and fancy articles we get in London; all rich fancy goods we have made in London.

3031. Is that business increasing in a larger ratio than the Glasgow business?—Yes, it is.

3032. Mr. *Spooner.*] Are you aware of this clause in the Scotch Act, which was passed in the 6th & 7th of William the Fourth: "Be it further enacted that if any goldsmith, silversmith, or worker or dealer in plate, or other person, shall knowingly sell, exchange, or keep, or expose for sale, or export, or attempt to export out of Scotland, any gold or silver plate or ware (except as herein is excepted) made or wrought after the said 1st day of October 1836, which shall not respectively be marked with the proper marks hereinbefore required to be stamped on the kind and standard quality of which such respective plate or ware shall be, every person so offending shall for each piece of gold or silver plate so sold, exchanged, or kept, or exposed for sale, or exported or attempted to be exported as aforesaid, forfeit and pay a sum not exceeding 100 *l.*"?—I am, with this reservation, that there is a great trade in second-hand goods; that clause does not include them.

3033. But any goods manufactured in Scotland and sold; you are aware of the existence of that Act?—We never thought of that. I sell English manufactures, as I have stated, and I never re-stamp them. I have always gone by the spirit of the Act, and not so much by the letter.

3034. And you have never found any inconvenience?—No, never.

3035. *Chairman.*] Do you agree with the last witness as to the necessity of sending dies with all articles to be marked?—I know that it is a very much better thing to do so to prevent injury.

3036. Mr. *Spooner.*] Do you always send yours?—Practically speaking, my workmen take charge of that department. I cannot say that I have always seen it sent. My position is this: I give all the work in charge to a foreman, who sends the articles, and he takes charge of that department.

3037. You do not enter a great deal into the detail of the work?—I do not.

3038. You give out the materials, and look to the workmen and manufacturers to return those goods to you?—Yes.

3039. Therefore it is the workmen who can say whether the dies are sent or not?—Certainly.

3040. Mr. *Liddell.*] I wish to call your attention to Question 854 in the evidence given by a witness from Newcastle, a manufacturer of silver plate, of the name of Reid. Question 854 was put to him in this form, "Is there not an instance of a manufacturer complaining of his plate having been broken down, and asserting that if the same work had been sent to another assayer's office it would have been passed as standard?" The answer to that question by the witness was this, "Yes; I have a letter here from one manufacturer who complained that we broke the work down two pennyweights better than what they did at Glasgow; he states that he had had it assayed at Glasgow, and it was pronounced two pennyweights better than we pronounced it." I wish to know whether you think it is probable that that statement is correct?—I think that my assay master is most likely to be correct.

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3041. You think that that may have been perhaps pronounced in anger on the part of the manufacturer, and that the result would not have been so?—Not by my assay master. I feel satisfied that there has no temper or feeling been allowed to enter into our office for these 30 years during which I have been in this profession; there has been the greatest satisfaction in my assay master's work in every way.

3042. It is fair, perhaps, to state, that that letter was written by a manufacturer at Carlisle, who was, no doubt, indignant at his work having been broken down; and the letter that has been handed to the Committee is in his writing, signed by that manufacturer at Carlisle?—I feel assured that my assay master will be found to be right.

3043. To your knowledge there is no difference whatever between the standard employed in Scotland and that employed in England?—Certainly not, it is 11. 2.

3044. Mr. *Spooner.*] Would there be any great inconvenience in removing the office from Glasgow?—Decidedly a very great inconvenience.

3045. Have you made any estimate of what would be the amount of inconvenience?—The time occupied in sending goods to Edinburgh, and in stamping them there, and in returning them, would involve a loss of business and a serious additional risk.

3046. Have you calculated the amount of time?—I am aware that it is just the day there, and the next day back, making two days.

3047. Do you think that it would stop what manufacture there is now going on in Glasgow?—Very decidedly; we have again and again orders come in when we have, as has been stated by the assay master, certain work to be done; we then work all night, and an extra hall day is got, and the goods are stamped; all that would be stopped.

3048. Is there much manufactured for export in Glasgow?—A good deal for South America, and the West Indies and India.

3049. *Chairman.*] Is that business increasing?—Yes, very much; in my own case it is.

3050. It is the home trade that is on the decline?—It is merely the halling and stamping; I do not think there is any trade upon the decline; the Glasgow business is increasing in every branch, in a simple class of goods; all plain goods are made by us. The rich and more fanciful we buy in England; in Sheffield, Birmingham, and London.

3051. Mr. *Spooner.*] Is there anything in your Act that makes it imperative upon you to choose your company from the manufacturers of gold and silver plate?—Nothing that I know of; we have always done so. They are cognizant of the arrangement, and they know the trade; and it is becoming and right.

3052. Are you aware whether you have the power to choose other persons besides those who are silver and gold workers?—I am not aware of any objection.

3053. *Chairman.*] How many manufacturers of plate are there at Glasgow?—Twenty-five, as has been stated by the assay master.

3054. Mr. *Liddell.*] Is the Glasgow hall open sufficiently often to meet the requirements of the trade at Glasgow?—Yes.

3055. It was stated by a former witness that upon payment of a small fee work could be stamped at any time; is that often had recourse to?—Yes, again and again.

3056. Then it would appear from that, that the requirements of the trade would demand that the office should be open oftener?—We do not grudge the fee; it is merely an extra attendance; that is the arrangement, a certain amount being paid; the assay master is occupied in another business, and we could not command all his time for 80 *l.* a year.

3057. You would have to give him an increased salary, which the funds probably would not bear?—Yes, but we would make it up if necessary; we find that this arrangement meets all the necessities of the case.

3058. Mr. *Spooner.*] Are you aware that every office that has come under the cognizance of this Committee, selects the numbers of the Company partly from the gold and silver workers, and partly from those who are independent of the trade?—I was not aware of that, but we would have no objection to it.

3059. *Chairman.*] Does your Act authorise that?—(Mr. *Paterson.*) No, it is only

only such persons as carry on the trade of goldsmiths and silversmiths in Glasgow, and no other persons.

3060. Mr. *Spooner.*] No other person can belong to the company?—Certainly not.

3061. But there would be no objection made to other persons being introduced?—No, none at all.

Jovis, 17° die Aprilis, 1856.

MEMBERS PRESENT.

Mr. Wilson.	Mr. Wilkinson.
Mr. Brand.	Mr. Spooner.
Mr. Ewart.	Mr. Hankey.
Mr. O. Stanley.	Mr. Peacocke.
Mr. Liddell.	

JAMES WILSON, Esq., IN THE CHAIR.

Henry William Field, Esq., called in; and Examined.

3062. *Chairman.*] YOU hold the office of Assay-master at the Royal Mint, do you not?—Yes, I hold the office of "Queen's Assay-master."

3063. I believe you have filled that office for many years?—Yes, the last five years; but I was previously assistant assayer from the year 1828, and in the establishment since 1818.

3064. You are in the habit of receiving from some of the country offices the diet of the assays which they make, are you not, of the private trade?—Not of the private trade; a diet of the assay offices.

3065. From the country assay offices, a diet of the assays of the private trade?—Exactly.

3066. From what offices do you receive that?—From Birmingham and Sheffield.

3067. Only?—Only.

3068. The other offices in the country do not send anything to you?—They do not.

3069. Are any of the other offices, by Act of Parliament, bound to do so?—They are not bound to do so, except by the order of the Lord Chancellor; then they are bound to do it.

3070. But do not those Acts of Parliament under which some of the other offices are established prescribe the duty of sending the diet to you?—They do not without an authority from the Lord Chancellor.

3071. The other offices are only required to do so, provided they are required by the Lord Chancellor?—Exactly.

3072. In what shape do you receive the diet; are they in separate parcels for each assay, or in the aggregate?—The parcels from each assay department of the offices of Sheffield and Birmingham are sent up in a paper, sealed with the seal of the wardens and assay-master of each office, with their signatures attached.

3073. In separate parcels, representing each separate assay?—In the interior; this is the exterior.

3074. Exactly, but containing separate parcels?—Yes.

3075. Representing a separate assay?—Exactly.

3076. Is it your habit to test the separate assays, or to test them in the aggregate?—I test them in both; that is to say, I take occasionally a portion from the scrapings of individual assays; I then take portions when the whole is turned into a tray and mixed; and I take a portion of that also, and melt it, and take the average upon that bar; so that the assays are treated separately, and on an average.

3077. Do you ever find any difference between the individual parcel in the individual scrapings and the aggregate of those scrapings when they are put together?—

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together?—Yes, there is a difference, and there must be a difference necessarily, for silver is a metal that is very difficult to get uniform in its combination when alloyed.

3078. Do you ever find the individual parcel below the standard?—Certainly not; I never found one below. I am speaking not only of the last five years in which I have held my present appointment, but I am speaking of the longer period in which I have conducted the assays, though not as the principal.

3079. Of course, if you found all the individual samples equal to the standard, the tests of the aggregate must also be?—Yes, certainly; but I do not mean to say that I try every assay or sample.

3080. But you take them indiscriminately, do you not?—Yes.

3081. And you think that by doing that you get a fair sample of the whole?—We are led to presume so.

3082. You think that taking a few indiscriminately as a sample of the whole, and then taking the aggregate of the whole, that is a sufficient test of the aggregate of the whole?—I think so.

3083. How often are these parcels sent to you?—Once in the course of the year.

3384. How long does it take generally to test the assay of Sheffield and Birmingham?—The whole day.

3085. One whole day?—Yes, from 8 a.m. to 5 p.m.

3086. Would it not be better, in the event of the whole of the assay offices sending their diet to the Mint to make the test, to have more frequent trials in the year?—Certainly.

3087. If you had the diet sent from all the offices, including the London office, it would be necessary, I suppose, to do that almost monthly?—No; I should not think so; I should think quarterly would be quite sufficient. It is more a check upon the assay masters in the conduct of the offices in the country, than it is a check on the bullion itself.

3088. You think that any shorter period would not be a means of practically stopping an article that might have been assayed erroneously?—I could not exactly stop a single article, because the single article is not tried.

3089. Not unless you try it?—It is tried separately at Birmingham or Sheffield; but I only try the samples here and there, to see that it is standard.

3090. Would it not lead much to the increase of labour if each individual assay were tried?—Yes.

3091. Materially?—Yes, very materially.

3092. What number of parcels do you test?—I should think from each office there must be from 1,000 to 2,000; it varies.

3093. Mr. *Spooner*.] Would it be nearer 2,000 than 1,000?—Yes.

3094. *Chairman*.] In the year?—Yes. It is nearer 2,000 than 1,000; I have never counted the whole; I can only judge from appearance; it is a guess.

3095. Do you use the wet or the dry system of assaying?—The dry process.

3096. Do you prefer that practically?—Decidedly.

3097. Is it the case that the wet system is more accurate than the dry?—No, I cannot say that it is; I think the wet process is very scientific, and a very nice arrangement, but for practical purposes I do not think it is so good.

3098. Mr. *Spooner*.] You think it is a beautiful theory, but that it is not so applicable in practice?—Yes. Many years ago Dr. Ure brought this new process to the Mint, and both my predecessors thought that it was not at all applicable to the general use of the offices, and therefore it was not adopted. Since then we have introduced it as a species of check to our own dry mode. I myself use it occasionally, but not in the way in which Mr. Claudet does, because he has an immense quantity of apparatus, which is very likely to get injured, leading to delay.

3099. *Chairman*.] The dry mode is more easy in its effects, is it not?—Yes.

3100. And the other mode is more scientific?—I do not say that it is more scientific, for in the dry mode there is much skill required in the manufacture of the cupels, the regulation of the temperature of the furnaces, the admission of air for the oxidation of the baser metals, and observation for ascertaining the compensations for the loss by volatilization, absorption, &c. The French, generally speaking, condemn the dry mode, because they are unaccustomed to operate, and furnaces unsuitable.

3101. Mr. *Ewart.*] Do the French generally use the wet mode?—Yes.

3102. In the mint in France?—Yes, I believe so.

3103. Did they use the dry mode formerly?—Yes, they did, but they were far from being correct, and that caused the French Government to send over to this country M. Chaudet, who was in our establishment frequently during a month, seeing the process of the dry assay. He went away very much pleased with the information he had gained. I think I could prove that the dry mode is as correct, perhaps more so, than the humid. The out-door assayers employed by the master of the Mint to assay pots, &c., use the wet process; but the coin of the realm, which other mints, from curiosity or otherwise, have frequently tested and pronounced, I may say, indisputably correct, is made from silver assayed and reported by me agreeably to the dry process. I may here also add, that one of the most uniformly correct mercantile and bank assayers, Mr. Makins, of Coleman-street, commenced, five years since, assaying by the wet process, but after a few months' practice felt compelled to abandon it from its inapplicability, and adopted the dry; and as a further confirmation to the correctness of the dry mode where long practice and observation can be had recourse to, as in the Queen's assay office, I may here refer to a note addressed to me by Sir John Herschel, who I was not aware had been (by the assayers before alluded to) trying the wet process against my dry mode. Probably you would like to hear the note read.

3104. If you please?—Sir John Herschel says, "I have the satisfaction to tell you, that on the 71 cases of the ingots, as reported by you and Professor Graham, I find on the average an absolute identity, the minute shade of difference between the mean results (only 0·00001) not being worth naming. Also, out of the 71 results, in 36 cases he reports higher, in 33, lower, and in two, identical with yourself."

3105. Mr. *Ewart.*] He was practising on the wet system?—Yes.

3106. Mr. *Hankey.*] Does the wet process apply equally to gold as to silver?—Certainly not.

3107. *Chairman.*] Which is the most expeditious process?—That by cupellation.

3108. The dry?—Yes; I may also add, that by the wet process you are obliged to make an approximate assay. You must either do it in a rough way with their wet process, or, as they more frequently prefer, by cupellation. For example: the wet process is all very well where you have one quality of silver, then an operator can get on expeditiously; but if I send him 100 bars varying from worse six ounces up to better eighteen dwts., I should give him a task that he would very reluctantly accede to.

3109. You say that you sometimes use the wet process as a check upon your mode of cupellation?—Yes, out of curiosity.

3110. Not that you attach more weight to the one than to the other?—No; I do it out of curiosity only. It is not by official regulation, or matter of duty or business.

3111. Mr. *Liddell.*] You stated just now that it was very difficult to get at the exact fineness of silver. Do you mean that when alloy is mixed with silver it diffuses itself unequally over the mass?—Yes; in cooling, if I may so express it, it gets uncombined, and the alloy is not uniform through the mass. If you take a crown piece rolled from a bar, you will find that the centre is finer than the exterior, and that is also confirmed by the French and the Americans.

3112. I thought you could perhaps give a scientific reason for it?—No; it is a thing difficult to explain. You will find that in cooling, a particular part of the bar is finer than the other parts, and this extends even to the parts of a large coin cut therefrom.

3113. *Chairman.*] Then you cannot get a correct test, unless you get it from various parts?—No; if you take from any part of the bar, it will differ from another part to a small extent.

3114. Within what limits would you say?—I can hardly tell; I think I may say that in the centre of an ingot, it may be what the French and Americans would call 900, and at the extreme parts it would be 895.

3115. If anything is in a state of solution, and it is subsiding into a state of solidity, it would be regulated by its specific gravity?—Yes, that would hold good with regard to gold, copper, and iridium, but in respect to silver and copper it would not be the case.

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3116. Mr. *O. Stanley.*] It would not be to the same extent?—No.

3117. Mr. *Liddell.*] Is the same thing observable in silver in a perfectly natural state?—That I am unable to tell you. At the Mint we only receive bar silver and coin.

3118. *Chairman.*] You have some knowledge, I think, of the degree of competency which a certain portion of the officers at the Mint have; they have a laboratory there?—Yes.

3119. Are you aware that a considerable number of these officers are annually sent to King's College to study chemistry?—I have understood so.

3120. Is it your opinion that it would be very easy so far to instruct intelligent young men, who had received some amount of chemical education, as to enable them to superintend and to make assays, if necessary, in the usual process?—There is no doubt that you may raise assayers, but the question is whether it is worth while to do so. They will not have the necessary practice which an office established like ours affords, where we have bullion of all degrees of fineness.

3121. I mean whether they would not be instructed sufficiently well that if they saw the thing being done in a country office they would be perfectly competent to know whether the thing was going on right or not?—No doubt what one man knows another can learn; but a chemical school only teaches theoretically, consequently insufficient for that purpose.

3122. But the process is not so intricate but that any young man of ordinary intelligence, with a certain amount of knowledge of chemistry, might very easily be taught the process so as to see anything that was going on, and to report and test the accuracy of the proceedings?—He may know how the proceeding is being conducted, but as to entering into the various compensations that have to be made to come to correct results, that is only attained by long experience.

3123. Mr. *O. Stanley.*] By constant practice?—Yes, combined with frequent and delicate experiments.

3124. Mr. *Liddell.*] I understand you to say that you would not describe the dry process as the best?—Yes, I do consider it the best. I may perhaps mention that even Sir Humphry Davy said, "I know how to make an assay; but I cannot make it like Mr. Bingley," one of my predecessors.

3125. If that be the case, would you be of opinion that officers in the Inland Revenue, merely instructed in the rudiments of chemistry, would be good judges?—No; they might after certain practice, as I have before stated.

3126. Mr. *Ewart.*] In your opinion, could they judge of the result without understanding all the minutiæ of the work?—No; the difficulty is to get at the correct result, and they cannot judge of the result without they know the minutiæ of the operations.

3127. These Inland Revenue officers, then, must be instructed as assayers to be able to be competent judges?—Yes, as well as regards a chemical knowledge; but probably not to the extent of the pupils of the School of Mines, or similar chemical schools.

3128. They would require practical instruction in assaying?—Yes.

3129. Mr. *O. Stanley.*] Do you ever use your cupels twice?—Never.

3130. *Chairman.*] You seem to say that the process of assaying is extremely delicate, and that to produce uniform results would be rather difficult; do you not think that in very small country offices, where there is little business, and where the salaries of the assay officers are necessarily very small, you would with difficulty get persons upon whose experience the greatest confidence could be placed?—No doubt competent assayers would in time be found, provided it was known that adequate remuneration was to be obtained; for such employment should only be entrusted to gentlemen on whose integrity every reliance can be placed.

3131. Mr. *O. Stanley.*] And generally to be found in towns where the manufacture of gold and silver is carried on to any extent?—Yes, but London is the principal place.

3132. Mr. *Liddell.*] Has it occurred to you to test assays in other places than the larger offices of Birmingham and Sheffield?—No, I have not.

3133. Have you never tested assays which have been made in any of the minor offices?—No, with the exception of a case, full particulars of which I have forgotten; but it related to gold watch-cases; the matter was referred to the

the Queen's Assay-office; they were found below the standard, but I do not recollect that we agreed with the report of the Goldsmiths' Company.

3134. But speaking generally, you have no knowledge of the means by which the assays are conducted in the small offices?—No; I have never been asked to visit them officially.

3135. Mr. *Wilkinson.*] Do I understand you to say, that in the country they send their bars to be assayed in London?—No, pieces from the bars of bullion have been sent to London to be assayed.

3136. Mr. *Hankey.*] What number of separate assays do you consider it necessary to make in order to arrive at a perfectly satisfactory conclusion?—That depends upon the quantity that is sent up from Birmingham and Sheffield.

3137. I am speaking of your ordinary work?—Two generally, but if I see any peculiar appearance, I make several trials, even as many as six; but, generally speaking, two are sufficient.

3138. Do you ever satisfy yourself with one?—I have done so; but in such a case, it must be remembered that I have the "trade assay," by which the importer bought his bar, and this is so far a guide that it checks my weights; in silver to half a pennyweight, equal to 12 grains in the pound troy; and in gold to the one-eighth of a carat grain, equal to 7½ grains in the troy pound: but my reports of all bars, being for coinage, extends to greater nicety even, to the one-twelfth of the half-pennyweight, or the one-seventh of the one-eighth of a carat grain.

3139. Which, in point of fact, acts as a check upon your own examination?—To a certain extent; to a half dwt., and in gold to one-eight carat grain.

3140. Do you consider that a single assay could generally be depended upon as correct?—No, I think it ought to be double; because the operations both in gold and silver assaying are so delicate that a minute fraction may be abraded in many parts of the trial, and that, with other sources of error, without the greatest care by the several persons through whose hands the assay passes in its various stages, may be unobserved, and thus, if only one trial, a false report might be given.

3141. You are sufficiently aware of the way in which gold and silver wares are assayed at the different offices, probably, in the country, to know that it is not possible to make more than one assay; that the quantity taken is so small that it would not admit of the possibility of making a second assay from the same piece?—That may be the case; but I think that the article is, generally speaking, large enough to make a second assay if necessary.

3142. But if not judged necessary, it is not usually done?—I rather think they make one or more assays, according to the size; if it is a large piece of plate formed of different parts, they make more assays.

3143. But not of the same pieces?—I imagine not.

3144. Then do you consider that an assay made from one piece, in the way in which it must ordinarily be taken from gold and silver wares, can be anything more than an approximation?—I should be sorry to trust to one assay. (*See* 3138.)

3145. Would you consider yourself justified on the part of the Mint in taking in gold from the Bank of England for coin on one assay?—Certainly not. (*See* 3138.)

3146. Mr. *Ewart.*] What is the difference in your process between fine gold and silver?—They are both by cupellation; but gold is subject to the action of acid to remove alloys.

3147. What acid do you boil?—Nitric acid.

3148. That somewhat approaches to the wet system, then, does it not?—The general outline of the process of assaying gold is this: first of all, to take a pound weight; I mean the "assay pound;" you place that in a known portion of lead with a certain prescribed quantity of pure silver, because the gold containing alloy, being in the larger proportion, would shelter the alloy in the acid, therefore we must disperse the particles of gold; we do that by adding more pure silver; it is then passed through the furnace; the lead, by oxidation, removes the principal copper, or any other alloy but silver. After it is taken from the furnace it is rolled, flattened, and subjected to acid; then it is washed several times, annealed, and brought to the scale, and the difference between the weight it went in and the weight when it comes out shows you the loss, or

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the quantity of pure gold that remains, but "compensations" are obliged to be made for loss during the operation.

3149. What is the effect of the nitric acid?—It takes away the silver, and leaves the pure gold.

3150. Then the gold is pure?—Yes, nearly so; there is a retention of silver to be compensated for.

3151. Mr. *Hankey.*] Is not silver usually found in the gold that is sent to you to be coined?—Yes.

3152. Mr. *O. Stanley.*] Do you separate it in that case?—If you allude to the separating silver from gold in a bar, I do not, that is a refiner's duty; all that I have to do is to see that that bar contains so much gold, or so much silver.

3153. *Chairman.*] But it is separated?—Not of late years. When Mr. Matthieson held the office of melter and refiner, he collected from the several bars imported for coinage, any bars of gold called "white," or that contained silver, and he would refine them; but now the silver is hardly worth while separating; we have no refiners, and it would have to go out of the Mint to be refined.

3154. Rothschilds refine theirs, do they not?—Yes; but they can do so with bars containing small quantities, and with a profit. It requires to add to the gold a large proportion of silver, so that bars of gold containing silver, of itself not worth separating, and bars of silver containing a few grains of gold, also by themselves not worth recovering, are, when operated upon together, well worth the refiner's attention.

3155. Mr. *Hankey.*] Are you not aware that gold coin has been exported from this country to Paris after coming from the Mint in order to have the silver extracted?—Yes, I believe that was the case some years ago; but I am not aware that it has been done of late.

3156. Mr. *O. Stanley.*] Do you not have a quantity of silver from Chester every year?—Not that I am aware of.

3157. *Chairman.*] You purchase in the market?—Yes; the Master of the Mint purchases in the market, and it comes to me to make a report upon it; that is, first, to assay it, to see that the "trade report," on which the bullion has been bought, or taken in for coinage, is correct to a half-pennyweight for silver, and to one-eighth carat grain for gold, for the twofold purpose of protecting the Master of the Mint and the Government from fraud or error, and the further duty of reporting to the fractional parts of gold and silver, over and above the half-pennyweight or the one-eighth carat grain that the bars may contain; and on this close fractional report the bars are potted together with the due proportion of alloy, and the coins made therefrom.

3158. Mr. *Liddell.*] Does silver bear no distinctive mark of the manufactory where it is manufactured; I allude to bars of silver?—Occasionally you will see a foreign mark upon bars.

3159. But there is no distinctive mark of the English manufactured silver deduced from lead; it bears no distinctive character?—Not that I am aware of. The melter generally puts his own private mark upon it. For instance, we will say Brown & Wingrove.

3160. Mr. *Hankey.*] Do you frequently coin for any private parties?—No, excepting the Bank of England.

3161. Your gold coinage is exclusively, at the present moment, confined to the wants of the Bank of England, then?—Decidedly.

3162. Is that owing to the impossibility of your doing more work than that which you do for the Bank of England?—No; it does not afford sufficient profit to the importer. I recollect when we had 20 or 30 in the week, and it then yielded a profit to the importer.

3163. But could you at the present time coin gold for private individuals?—It would not answer their purpose, because the Bank having possession, their gold or a certain portion thereof must be delivered first, and therefore private importers, waiting for their proportion of coin, the interest on the value of their bars remaining idle, would take away all the profit.

3164. You have generally so large a stock of gold belonging to the Bank of England ready to be coined, that it would be impossible for you to coin within such a reasonable time as would enable parties to coin with any profit?—Decidedly.

3165. Mr. *Wilkinson.*] Is that the case generally?—Yes; but that depends upon the rate of exchange.

3166. Supposing it were profitable to coin gold, the Bank having so large a quantity ready to be coined, would preclude that profit to the public?—Yes.

3167. How long do you think a person at the present moment sending gold into the Mint to be coined would have to wait before he could get it out?—That is rather a difficult question, because there is about a million and a half in the Mint, and it would be, I should think, six weeks or two months before he could get any return.

3168. Mr. *Ewart.*] The Bank have always such a quantity at the Mint that they stock the place?—Yes.

3169. *Chairman.*] Is it the rule that you coin gold, whoever sends it, in the order in which it is sent?—That was always the custom when we took it from the public.

3170. But the public may send it when they please?—That rule, I believe, is still in existence.

3171. Three halfpence per ounce is not enough to cover the expense?—That, I believe, is the fact.

3172. Mr. *Spooner.*] Just be good enough to describe the manner in which the diet sent up by the country offices to you is delivered at the Mint; who delivers it?—A messenger on purpose employed by the Birmingham or Sheffield office. I am not quite sure, but I believe he is sworn to deliver it.

3173. You do not know that?—I have never specially known that fact; but I have always understood it to be that he is a special messenger directed to take it. I know he is sworn at the Mint by the Master or the deputy, or the next officer, that it is the same parcel, and that he delivers it to the Master of the Mint in the same state that he received it from the guardians of the different offices.

3174. It is under their seal?—It is in brown paper, tied round with string, and sealed with the office seal, and signed outside by the wardens and the assay-master. The same is repeated inside in the interior covering of the several samples for assay.

3175. And the messenger delivers it to you exactly in the same state in which he receives it from the assay office?—He swears to the Master of the Mint that he delivers it as he received it.

3176. Mr. *O. Stanley.*] Is each separate packet docquetted individually?—I think I can show you a few of the papers that came with the last diet (*the Witness produced some assay papers*); but I should say, that after the Master of the Mint receives one, he waits for the other parcel from Sheffield or Birmingham, and he then writes to me, saying the Birmingham and Sheffield diet had arrived, and he will be glad for me to name a day when it will suit my convenience to try it. I send word back the day that will suit me, because I have to arrange my Mint duties to meet the extra work.

3177. Are you aware that this is a voluntary act on the part of the offices of Birmingham and Sheffield, and not imperative by the Act of Parliament?—Do you mean in docquetting the packages?

3178. Sending the separate diets?—I think it is imperative that they should send to me similar portions for assay as they have tried there.

3179. You think that it is so?—That is my opinion.

3180. Because we have had it in evidence that it is not compulsory?—I was not aware of that.

3181. *Chairman.*] How are these identified with the separate articles?—That I have no means of knowing. Each separate paper contains a separate scraping.

3182. Mr. *Spooner.*] You do not apprehend that there would be any difficulty in all the offices sending up their diets to be tested in the same way as the diets of Birmingham and Sheffield?—My opinion is that every office ought to be checked. We ourselves, at the Mint, rather court a check than otherwise. I do not mean to say that any of the offices for trial of plate would do anything dishonourable, but every one is liable to accident, and it is a satisfaction to the public to hear that our work, or rather the coin of the realm, is of the standard prescribed by law. I cannot conceive that any office would object to such a process of check.

3183. Mr. *O. Stanley.*] What is the process of sending diet to you?—It has never been sent.

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3184. Ought it to be?—I think decidedly so, for the same reasons I have given in regard to the trial of the coin of the realm.

3185. Mr. *Spooner.*] Who presides at the pix?—The Comptroller and myself, and two or three clerks, with other parties.

3186. The Comptroller presides?—Yes, with myself; my duty is to check 1 lb. out of every bag that is coined; every bag of gold contains 15 lbs., equal to 700 *l.* The 1 lb. is counted by the weigher and teller, an office nominally abolished in 1851, but duty continued by a senior clerk; I weigh it, and note down the difference below standard. It is the duty of the Comptroller to take two pieces out of the 1 lb. and try them separately. One of the pieces is required for the public trial at the Exchequer, and the other is assayed for the purpose of seeing that nothing has happened to the metal whilst passing through the various departments during its perfection as coin. The pieces required for the Exchequer trial are put up and sealed with the three seals, the Master's, the Comptroller's, and my own, and they are not opened until they appear before the jury of goldsmiths, adjourned from the Exchequer to the Goldsmiths' Hall, by permission of the Lord Chancellor.

3187. Who superintends that trial of pix that is now carried on at Goldsmiths' Hall?—Their own officer and the jury.

3188. You assemble in the Exchequer?—Generally, when the Lord Chancellor presides as judge, and some of the Privy Council. The goldsmiths attend there; their names are called over, and sworn; the Mint officers also attend with the coin.

3189. I thought you said that that operation was not carried on now at Goldsmiths' Hall?—There is an office in the Exchequer where the charge is given to the jury, but the operation is carried on at the Goldsmiths' Hall. The jury is charged at Westminster, and they are allowed to try it where I have stated.

3190. The jury is charged at Westminster, and the operation takes place at the Goldsmiths' Hall?—Yes; the Lord Chancellor has presided in every case I have attended, and charged the jury.

3191. All that used to be done in the Exchequer?—Yes.

3192. The mere charge is now given in the Exchequer, and the jury retires to Goldsmiths' Hall afterwards for the trial?—Yes, by permission.

3193. Mr. *Brand.*] Is the jury composed of members of the Goldsmiths' Company?—Yes; chiefly men who have been in the goldsmiths' trade.

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MEMBERS PRESENT.

Mr. Masterman.	Mr. Stanley.
Mr. Brand.	Mr. Hamilton.
Mr. Wilson.	Mr. Liddell.
Mr. Peacocke.	Mr. Hankey.
Mr. Wilkinson.	Mr. Spooner.
Mr. Dunlop.	

JAMES WILSON, Esq., IN THE CHAIR.

Mr. *George Twycross*, called in; and Examined.

Mr. *G. Twycross.*
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3194. Mr. *Hamilton.*] WHAT office do you hold connected with the assay office in Dublin?—The office of Assay Master.

3195. How is the master of the assay office appointed in Ireland?—By the members of the guild; the Goldsmiths' Company.

3196. How long have you filled the office of assay master?—Eighteen months, or a little more.

3197. Is there any assay-hall in Ireland except that in Dublin?—That is the only one.

3198. The

3198. The assay office in Dublin is cognizant of all the operations connected with the marking of plate in Ireland?—Of all.

3199. Can you state what the authority is under which they act in Ireland?—The 47th of George the Third, I believe, is the principal Act.

3200. Can you state whether the Act of Parliament which operates in England extends to Ireland?—I do not know.

3201. Can you furnish the Committee with an account of the amount of business and the receipts and expenditure of the assay office during any period?—I can supply an account of the business done for the last five years.

3202. *Chairman.*] Have you not received an order from this Committee to make a return of the income and expenditure of the last 10 years at your office?—No, we have not received any such order.

3203. You received an order, did you not, to send an account of the quantity of silver and gold assayed?—Assayed and marked at the Goldsmiths' office.

3204. That you sent?—Yes.

3205. Have you received no further communication?—No.

3206. Have you a return of the income of the last five years?—Yes.

3207. Will you just read the amounts?—The duty collected from the 1st of January 1854 to the 31st of December was 940 *l.* 10 *s.* 9 *d.*

3208. That we have got; but can you state the entire income of the office?—I did not bring a particular account of that; I was not aware that it would be required.

3209. What do you charge per ounce?—One shilling and three-pence is the duty paid; we charge 1 *d.* an ounce for assaying and marking.

3210. Without reference to the weight of the article?—Yes.

3211. Mr. *Brand.*] Are you speaking of gold or silver?—Silver.

3212. *Chairman.*] It is chiefly silver that you assay, is it not?—Very much so; there is very little gold.

3213. Does 1 *d.* per ounce constitute the whole of the charges that you make independently of duty?—That is all.

3214. Mr. *Hamilton.*] How do you charge for gold articles?—Merely the duty and 1 *d.* each on small articles, and on larger articles at the rate of 6 *d.* per ounce.

3215. Mr. *Peacocke.*] What is your definition of "large," and what is your definition of "small"?—Anything over an ounce, and anything under an ounce.

3216. *Chairman.*] What do you charge an ounce for gold?—Fourteen shillings and two-pence for gold is the duty; our charge for small articles, such as rings and studs, is 1 *d.* a piece; and for anything, when they come up to an ounce, we charge 6 *d.*

3217. Mr. *Brand.*] Are those charges limited by Act of Parliament?—I am not aware that they are; but we go in accordance with the London hall as closely as we can.

3218. Your charges are the same?—I think so.

3219. *Chairman.*] Yours is the only hall in Ireland, is it not?—Yes.

3220. Do you receive much work from other places than Dublin?—Not much.

3221. Very little?—We receive a little from Belfast.

3222. Is that the only place?—Yes, since I came into the office; formerly a good deal came from Cork.

3223. How many manufacturers send from Belfast?—Only one.

3224. One silversmith?—Yes.

3225. In point of fact, the whole of those for whom you assay are resident in Dublin, with that one exception?—Yes, since I came to the office.

3226. Mr. *Hamilton.*] Is the business in Dublin increasing?—It is.

3227. Mr. *Peacocke.*] How long have you held the office of assay master?—A year and a half.

3228. *Chairman.*] I see that the assay master's salary is 64 *l.* 12 *s.* 3 *d.*?—That is the deputy's salary, and it is paid by the Government.

3229. In what way is it paid to the deputy by the Government?—It is deducted from the duty.

3230. Mr. *Brand.*] Under what authority?—It has been a long time the custom.

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3231. *Chairman.*] What fee are you allowed for collecting the duty in Dublin?—Five per cent.

3232. The fees on collection are stated to be 60*l.* 2*s.* 10*d.*; that is 5*l.* per cent. upon the duty?—Yes.

3233. The deputy assay master's salary is 64*l.* 12*s.* 3*d.*; that, you say, is paid by the Government?—Yes.

3234. What other charges are there attached to your office; what is the assay master's salary?—I have none; it is a proportion of 1*d.* an ounce that I get. I am paid by the business done.

3235. Can you state what is at all the expenditure of the office; the whole of the expenses?—They are from 130*l.* to 140*l.* a year.

3236. What does that include?—It includes the 1*d.* an ounce, and the 5*l.* per cent. commission; that is the only emolument that we have.

3237. That is the income?—Yes.

3238. I am speaking of the expenditure?—The expenses of the office, which would be about 15*l.* a year, are first paid; the remainder is rateably divided between myself, as the assay master, and the weigher and drawer.

3239. What do you require from the deputy assay master?—His assistance; one person could not do all, I think.

3240. How many days in the week is the office open?—Three days a week.

3241. Do you assay about 18,000 ounces of silver in a year?—Yes.

3242. Are the Committee to understand that the only expense of the office is 15*l.* a year besides the salaries?—That is all.

3243. And the salaries of the assay master and the drawer are determined by the amount of work done; that is, the 1*d.* per ounce for silver, and the 6*d.* per ounce for gold are divided rateably between those two officers?—Yes.

3244. Then the salaries will fluctuate in proportion to the amount of work done?—Yes; it has always been the practice that the assay master should have one-half of the touch-penny and 100*l.* a year from the company as long as the times afforded it, but it does not now produce a quarter of that.

3245. Has the assay master no salary except a proportion of the touch-money?—That is all.

3246. Only a half?—Only a half, and a proportion of the other half; the other half is then divided between the assay master and the weigher and drawer.

3247. In what proportion?—The assay master gets two-thirds, and the weigher and drawer one-third.

3248. Then the assay master gets a halfpenny?—Yes.

3249. He gets five-sixths of the touch-money?—Yes.

3250. And the drawer one-sixth?—Yes.

3251. Then the deputy assay master gets 64*l.* 12*s.* 3*d.* per annum, and that is paid by the Government?—Yes.

3252. Are you aware that occasionally goldsmiths and silversmiths in Ireland send their wares to England to be marked?—I was not aware of it; I never heard of it.

3253. None are sent to London that you are aware of?—No.

3254. What do you do with the diet that you take?—We return it to the manufacturer.

3255. How long do you keep it?—We return it to him with his work the same day.

3256. Is it never tested by any one?—No.

3257. Then there is no test for the accuracy of the assay?—No further test than the testing by the assay master.

3258. When you receive an article into the office, you scrape it, do you not?—The deputy, or the drawer does.

3259. Then you assay it?—Yes.

3260. The remainder of the diet you return the same day with the article to the silversmith?—Yes.

3261. What does your corporation consist of; how many members are there?—I suppose there are about 60 in the company.

3262. Are they all in the trade?—No, they are not.

3263. Who attends when the assays are made?—The assay master, the weigher and drawer, and the deputy assay master.

3264. Do none of the wardens attend?—No.

3265. And no officer of the company excepting those whom you have named?—Those are all.

3266. Do they take no cognizance whatever of the operation?—A gentleman comes down from the Stamp Office, and weighs the work as well.

3267. An officer from the Inland Revenue Department?—Yes; he comes down before the work is marked, and sees that the weight is correct every day, and takes a return of it.

3268. The goods are weighed in his presence, and he takes a note of it in a book?—Yes.

3269. That is a check upon the amount of duty to be accounted for?—Yes.

3270. Who receives the duty?—I receive it.

3271. Do you receive it at the time that the goods are marked, or do you give credit for it?—Either at the time, or immediately afterwards.

3272. How frequently are the accounts made up by the Inland Revenue?—Every three months, but the money is paid every week.

3273. The accounts are made up quarterly?—Yes; and compared by the officer of the Inland Revenue.

3274. His book is compared with your account, and checked by it?—Yes.

3275. Are you aware of the origin of the deputy assay master being paid by the Board of Inland Revenue?—I believe there was an assay office opened some 70 or 80 years ago in Waterford, for the watch manufacture; it was established at that time, and a number of workmen were brought over from Geneva; it was carried on for some time there, the Government paying the assay master 70*l.* a year. It was broken up for want of business, or from not succeeding, and the officer was transferred to Dublin, and his salary was continued by the Government as the deputy to the Dublin office.

3276. He was attached to an existing assay office in Dublin?—Yes.

3277. How long has the rate for collection been five per cent.?—I am not aware; I imagine it has been so a very long time.

3278. Has there ever been a question as to a reduction of that rate?—I believe there has.

3279. When the Act was passed for reducing it in England?—It was in 1849, I think; and it was found that the emoluments of the office would be so very small, that if it was reduced it could not be carried on, and it was then continued.

3280. Mr. *Hamilton.*] Are you aware that the Act of Parliament under which the assay office in Ireland is regulated, is the 47th of George the Third?—Yes.

3281. Can you state whether the following provision, which is found in that Act, is complied with by the assay master: "The goldsmiths are empowered to send to the assay master a note of the species, the quantities, and the weight of the plate, and to pay him the duty"?—Yes; that is the practice.

3282. The assay master is made responsible for the duties?—Yes.

3283. You have stated that he pays them regularly?—Every week.

3284. He is directed to keep an account in books, and to lodge them quarterly with the Goldsmiths' Company; is that regularly done?—Yes; they are audited every three months, and signed by the master and wardens of the company.

3285. The same Act provides that there shall be an allowance of 1*s.* in the pound made out of the duty as payment for the office; is that the 1*s.* in the pound to which you have referred?—Yes.

3286. Is it that 1*s.* in the pound which constitutes the salary of 64*l.* 12*s.* 3*d.* which you say is paid by the Government?—That is independent of the salary paid to the deputy.

3287. It is not the practice I understand in Dublin, as it is in England, to keep the diets under lock and key?—No.

3288. Is there any provision in the Act for Ireland which directs that to be done?—I do not think there is.

3289. Mr. *Brand.*] Are the standards the same in Ireland as in England?—The same.

3290. And is the duty the same?—Yes.

3291. What is the duty on gold?—Fourteen shillings and twopence.

3292. Is that the duty in England?—I think so; there is an allowance made to the manufacturer.

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3293. *Chairman.*] What is the duty upon silver in Ireland?—One shilling and three-pence, and there is an allowance of one-sixth to the manufacturer for work being unfinished; the duty is, I believe, nominally 1 *s.* 6 *d.*, but he gets an allowance of one-sixth.

3294. Mr. *Spooner.*] By the Statute you would charge 1 *s.* 6 *d.*?—Yes, for the finished article.

3295. The three-pence an ounce taken off is for workmanship?—Yes, for the loss that it will sustain in finishing.

3296. Mr. *Peacocke.*] Does the Inland Revenue officer attend the assays?—Not the assaying; he comes down while it is being marked to weigh it, and see it marked.

3297. *Chairman.*] When you charge the duty upon an article you charge it upon the gross weight of the article as it is brought to you?—Yes.

3298. Then you take the sixth off the duty, and you multiply the gross weight by what you call the net duty?—Yes.

3299. Mr. *Peacocke.*] How many persons are there present at the assay?—Three.

3300. Do you ever make a second assay of the same article?—Frequently.

3301. How long is it since any plate has been received from Cork?—I cannot say, indeed.

3302. *Chairman.*] Have you ever had any articles presented for assay under the standard?—Yes; I have.

3303. What have you done in such cases?—I have broken them.

3304. Has that frequently occurred?—Very seldom.

3305. Mr. *Brand.*] What do you do with the broken articles?—We return them to the manufacturer.

3306. Mr. *Spooner.*] Are there guardians and wardens belonging to your office?—We have a master and three wardens belonging to the company.

3307. What does that company consist of?—Of about 60 members.

3308. What do you call them?—Wardens; those that are appointed yearly.

3309. What do you call the individual members of the company; are they called guardians?—No, they are called members of the company.

3310. Do any members of the company attend to the transactions at the office?—They attend on quarter days to inspect the books.

3311. How many?—Probably 10 or 12 or 15 every three months.

3312. *Chairman.*] How many silversmiths are there in Dublin for whom you assay goods?—There are altogether 10 or 12 manufacturers, who employ a number of people.

3313. Do you know the exact number of persons in Dublin who send goods to be assayed?—I suppose 10 at least.

3314. Mr. *Brand.*] Can you state how many assays you make upon an average daily?—Twelve to 15 sometimes; less at other times.

3315. Your office is only opened three days a week?—Yes.

3316. Upon the average how many assays do you make daily?—I should say about eight assays altogether.

3317. Sometimes two or three, and sometimes 10 or 12; but on the average eight?—Yes.

3318. Mr. *Spooner.*] Has every manufacturer his mark entered in your book?—Yes, he must have his punch registered beforehand.

3319. You have no names registered now excepting those who are in Dublin or in Belfast?—Those are all; there are names on the books of those who have had their punches registered, and work might come from them at a future period.

3320. Can you state when the last assay was made, other than for Dublin and Belfast?—I cannot say; there have been none since I have been there.

3321. Mr. *Liddell.*] Does your Act contain any provisions as to the diet?—Not that I am aware of; by a bye-law of our company it is returned to the manufacturer.

3322. It is the invariable practice to return it to the manufacturers?—It is.

3323. Mr. *Peacocke.*] Who are the three persons present at the time of the assay?—The assay-master, the deputy assay-master, and the weigher and drawer.

3324. Mr. *Brand.*] How long does each assay take you, on an average?—They

They are all done together; they take a good while in preparing each but they are all assayed together.

3325. Does it take half an hour?—It would take a great deal more than that; it will take about three hours altogether, marking and all.

3326. What is the law in Ireland with regard to plate that is exempt from being assayed?—No plate is exempt from assaying unless it is under 4 dwts.; everything over 4 dwts. should be assayed and marked; if not, it is liable to seizure.

3327. Are you speaking of gold?—No, of silver only.

3328. Everything above 4 dwts. must be assayed?—It should be.

3329. Is that provided for by the Act?—I believe so.

3330. Is everything under 4 dwts. exempt from being assayed?—I think so.

3331. Mr. *Spooner.*] Are you aware that there was an old Act in the Irish Parliament which regulated the assay office?—I am not aware of it.

3332. You are not aware that that was not repealed by the Act of 1847, but is still in force?—I am not.

3333. Do you say that all silver wares weighing less than 4 dwts. are exempt from being assayed?—Under 4 dwts. they are exempt from being marked.

3334. And therefore they are exempt from duty?—Yes.

3335. All articles weighing more than 4 dwts. are subject to being marked, and liable to the duty?—They are.

3336. Mr. *Wilkinson.*] That does not apply to gold?—No.

3337. Mr. *Hamilton.*] Have any prosecutions been instituted whilst you have been master of the assay office?—No.

3338. Have you heard of any prosecutions having been instituted?—I remember there were some.

3339. Has any occasion arisen in which it appeared desirable that there should be prosecutions?—Not since I became master.

3340. Mr. *Spooner.*] Is there any fund in your office for the purpose of conducting prosecutions when necessary?—No, we have no means; the office does not produce enough to pay the salaries of the officers.

3341. Do you make a charge for the assays of gold upon each article beyond the touch-money?—One shilling for six ounces; there is no touch-money on gold; no 1 *d.* an ounce on gold. We charge for each article in gold, but not the 1 *d.* an ounce.

3342. What do you call the 6 *d.* per ounce; is that the touch-money?—Yes.

3343. Then you do charge touch-money upon gold?—Yes.

3344. Beyond the touch-money, what do you charge?—One shilling for the assay.

3345. When they have paid the touch-money, you still charge a shilling for the assay?—Yes.

3346. *Chairman.*] Then the 1 *s.* is over and above the touch-money?—Yes, the assay master's perquisite for making the assay.

3347. Do you charge anything for the silver assay, over and above the touch-money?—No.

3348. Mr. *Brand.*] Supposing an article in gold to be less than 6 dwts., what charge do you make?—Only a penny a piece for a small article.

3349. Do you charge a shilling besides?—Yes, for the assay.

3350. Mr. *Spooner.*] You charge a penny for the touch-money and a shilling for the assay?—Yes.

3351. *Chairman.*] Do your accounts show the whole income of the office from all resources?—No, not of the assays, because that is considered a perquisite.

3352. When you say "the assays," do you mean only a shilling for the gold assayed?—That is all I mean.

3353. How much per annum would that amount to?—Five pounds; probably not so much.

3354. What is the value of the office of assay-master, including the assays and the proportion that he receives of the touch-money?—About 100 *l.*; last year it was 102 *l.*

3355. Would your accounts of the income and the expenditure show every source of income that you had, excepting that assay-money?—Yes, everything.

3356. And the expenditure would show how that income has been disposed of?—Yes, it would.

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3357. The return that you have before you will include everything except the assay-money?—Yes.

3358. Mr. *Hamilton.*] Can you inform the Committee, or make a return, of the amount received for the assay-money since you became the master?—I could.

3359. With reference to a small article of gold such as a gold ring, will you state exactly what every charge connected with its being stamped is?—One shilling for the assay, and 1 *d.* for marking.

3360. *Chairman.*] What is about the average weight of the gold articles that are assayed?—Very small; I never had anything an ounce weight.

3361. I see there are only 60 ounces of gold altogether in the last year assayed?—No; those were principally rings.

3362. What is the weight of a ring?—From a pennyweight up to five.

3363. That is four to the ounce?—Yes.

3364. I suppose the average might be taken at about three pennyweights?—Yes.

3365. About six rings to the ounce?—Yes; there would be more than that, because they are principally wedding-rings, and they will not weigh more than from a pennyweight to two pennyweights; about 10 to the ounce.

3366. The great bulk of articles that you assay in gold are wedding rings?—Yes

3367. Sixty ounces would be about 600 wedding rings?—Yes, they come in lots, and we charge only 1 *s.* for the assay of six ounces.

3368. Not for each separate assay?—No.

3369. Mr. *Spooner.*] You charge 1 *s.* for the parcel?—Yes, up to six ounces, but over that it would be 2 *s.*, because there must be two assays made.

3370. *Chairman.*] Do you only make one assay upon each parcel?—Of six ounces we take a little off each.

3371. Mr. *Wilkinson.*] Then there is the 1 *d.* a-piece besides?—Yes.

Mr. *Edmond Johnson*, called in; and Examined.

Mr. *E. Johnson.*

3372. Mr. *Hamilton.*] WHAT is your occupation or business in Dublin?—A manufacturing gold and silver smith.

3373. Is your business considerable?—It is the largest in Ireland.

3374. Are you a member of the Goldsmiths' Company in Dublin?—Yes.

3375. Have you ever been master of the Goldsmiths' Hall?—Yes, several times.

3376. Do you remember any prosecutions being instituted in your time?—I do.

3377. Can you state the causes and the results of those prosecutions?—I recollect a seizure being made in Belfast, when the then master went down, but for want of evidence the case fell to the ground. The Commissioner of Stamps gave some assistance in it, but there was no evidence.

3378. The failure was not in the law, but in the evidence?—Yes.

3379. Is it a matter of complaint in the trade, that articles of an improper standard are frequently made?—I never heard any complaint of that kind.

3380. Can you form any opinion as to the number of persons employed in connexion with the goldsmiths' and silversmiths' business in Dublin?—I keep about 12 men, and six or eight boys at work myself, and there are, I should suppose, about 12 manufacturers, each of them employing other hands.

3381. During the periods when you have been master, have any articles been sent up for assay from Cork or Belfast?—From Cork, Waterford, and Belfast.

3382. To any considerable extent?—There used to be, about 12 or 15 years ago, a good deal sent from Cork, but latterly I believe it has fallen off altogether.

3383. Are there many working jewellers or silversmiths in Cork, Belfast, or Waterford?—There are several in Belfast, but only one or two in Cork.

3384. How do they get their articles assayed?—They do not do that class of work that requires assaying; they are mere jobbers.

3385. Is the retention of the assay office in Dublin considered of importance by the trade?—Yes; it is decidedly.

3386. Suppose the office to be removed, and a system established for having the

the articles assayed in London; what would be the effect upon the trade in Dublin?—I should think it would annihilate the trade.

3387. *Chairman.*] The expense of sending them to London would put an end to the trade?—Decidedly; the silver business in particular is so very close that even the addition of a halfpenny an ounce would be too much upon it.

3388. Do you know how long it is since any work came from Cork?—I cannot say from my own recollection.

3389. Was it three, or four, or five years ago?—I can only speak as to when I was master, about 10 years ago.

3390. You do not know what has happened since that time?—I do not.

3391. Are you aware that the quantity of silver and gold assayed in Dublin has increased considerably in the last four or five years?—I know that it is increasing, but not very considerably; the amount altogether is not large.

3392. Mr. *Liddell.*] What are the chief articles manufactured in Dublin; are they confined to any particular branch of manufacture?—The great bulk of the manufacture that pays duty consists of spoons, forks, and tea services.

3393. *Chairman.*] And any gold wedding rings?—Yes; and chains, aldermen's chains, and sheriff's chains, they are required to be marked.

3394. Mr. *Peacocke.*] Are there any complaints of the articles not being up to the standard?—I never heard of any.

3395. In your time there has never been any successful prosecutions?—They have never succeeded in any of them; the prosecutions that I alluded to were for counterfeit marks; the articles seized had counterfeit marks upon them.

3396. Did the falling off in the number of those articles from Cork and Waterford take place about the time of the famine in Ireland?—I think some time previously to that; the expense and inconvenience were found too much, and they gave up the manufacture.

3397. Mr. *Wilkinson.*] The inconvenience of what?—Of transmitting the articles to Dublin.

3398. Mr. *Peacocke.*] Are you aware of any goldsmiths or silversmiths that gave up the manufacture of those articles at those places on account of the inconvenience of sending them to Dublin?—A man of the name of Hackett was in the habit of sending up, and he has latterly given it up altogether.

3399. On account of the inconvenience?—I cannot say, but I infer that.

3400. You understand so?—Yes.

3401. Mr. *Wilkinson.*] You were asked what would happen if the assay office were removed from Dublin; what, in your opinion, would happen if the old system of marking was done away with altogether everywhere?—I think it would be very injurious to the public.

3402. To the trade would it be very injurious?—I cannot say that it would.

3403. Would not the public have the advantage of the competition of those small manufacturers at Cork, and other places, if the system of assaying and marking were abolished?—I allude particularly to gold, being more immediately connected with it.

3404. You stated, did you not just now, that some of the smaller manufacturers at Cork and other places had been obliged to relinquish their business in consequence of the inconvenience of sending their goods to Dublin to be assayed and marked?—Yes.

3405. If there had been no system of assaying and marking, those manufacturers would have been able to carry on their business still, would they not?—Yes.

3406. Do you manufacture plated goods?—Not at all.

3407. Do you know any persons who do manufacture plated goods in Dublin?—Not to any extent.

3408. Is the electro-plating carried on?—It is.

3409. Plated goods are not marked or assayed?—No.

3410. Is there any difficulty in dealing in plated goods in consequence of the want of marking and assaying; do the public purchase less of those plated goods in consequence of it?—I think that plated goods are purchased now in much greater quantities than ever, in consequence of the cheapness and beauty of the articles.

3411. And this increase in the trade and manufacture of plated goods has not been at all interfered with by the want of any system of marking or assaying?—Certainly not.

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3412. As to appearance, there are no means of judging of the quantity or silver put into plated goods or of the gold?—There are no means, as with silver or gold, of ascertaining the quality.

3413. The appearance of the article that is badly plated is just as good as the one that is well plated?—Just as good.

3414. Therefore the public is obliged to depend entirely upon the respectability of the manufacturer?—Precisely.

3415. Do you see why the public should not likewise depend upon the respectability of the manufacturer as regards gold and silver wares?—The parties that come immediately in contact with the public are not the manufacturers, therefore the public cannot know exactly the quality of the gold.

3416. Now apply the case to the dealer; the public, of course, are encouraged by the dealers in those articles to purchase gold and silver wares; and, with respect to plated goods, they are obliged to depend upon the respectability of the dealer?—Yes.

3417. And yet no difficulty arises on that account?—No, there is no difficulty in purchasing from respectable houses.

3418. Mr. *Hankey.*] How long have you been in business in Dublin as a gold manufacturer?—About 30 years.

3419. During that time has the trade in gold and silver wares considerably increased?—I think it decreased some years ago, but it is now on the increase.

3420. As compared with 30 years ago, do you think that the trade has in any way materially altered?—I think it has changed a good deal for the worse.

3421. Do you know any reason why it should be so?—I would attribute it of late years to the distress and famine that have prevailed; that would account for three or four years; but I think it is now recovering from that.

3422. Mr. *Spooner.*] Did not you state that there were small manufacturers in Cork who were prevented from manufacturing by the trouble and risk of sending to Dublin to have their goods marked?—Yes, but they have retired altogether from the business.

3423. In consequence of the trouble and risk?—Yes.

3424. What goods did they send?—Spoons and forks principally.

3425. You were talking of silver?—Yes.

3426. Were there any gold-workers in Cork?—None that sent gold to be assayed.

3427. Were any gold rings made in Cork?—None that were assayed or marked.

3428. But they were made there?—Yes.

3429. Do they still continue to be made there?—I believe they do.

3430. They do not send them to be marked now to you, do they?—There are none sent now.

3431. Was the manufacture of wedding-rings carried on in Cork formerly?—I am not aware of it; it might have been a good many years back.

3432. You are not aware of any wedding-ring manufacture in Cork for some years?—No.

3433. That manufacture could not have been stopped by the inconvenience of sending to Dublin, because they were not compelled to send the articles till last year; how do you account for that being given up?—The law heretofore was not compulsory in Ireland to have them marked till last year.

3434. Notwithstanding that they were not compelled to have them marked, the manufacture dropped at Cork?—They manufactured gold of inferior quality into wedding-rings; they were not assayed or marked.

3435. I thought you said there had been no manufacturers of gold rings for some time in Cork?—They are an article that is manufactured everywhere, where there are small jewellers.

3436. Is the manufacture of wedding-rings now carried on in Cork?—Not to any extent.

3437. Was there ever a manufactory of weddings-rings to any extent in Cork?—I should say there was.

3438. When can you fix the date when the falling off took place?—I should say about 20 years ago.

3439. Can you state any reason for the falling off; the reason that you assigned before, namely, the inconvenience of sending to Dublin, could not apply,

apply, because they were not obliged to send them to Dublin?—That applied to silver, not to gold.

3440. Can you state why the manufacture of wedding-rings has fallen off at Cork?—I suppose it is totally left off now in consequence of their being obliged to be assayed, and to pay duty.

3441. You stated that it had been dropped 30 years ago?—The manufacturing trade has complained that there were very few hands in it, and several of the hands have died off. I spoke particularly of spoons and forks which form the great bulk of the marking.

3442. *Chairman.*] Were you in the habit in Dublin of marking gold wedding-rings before the Act of last year that made it compulsory? Yes.

3443. You always had your wedding-rings assayed?—Not all; I made them according to order, of any standard that was required; and those that were marked I paid duty for.

3444. All wedding-rings up to the standard you have marked and pay duty for?—Yes.

3445. But it was not required that they should be so by law?—No.

3446. Then why have them marked?—The respectable houses all wish to have them marked as a guarantee to the public.

3447. Mr. *Spooner.*] I suppose you found that the marked rings met a much more ready sale than the unmarked?—No, the unmarked were sold in a much greater quantity than the marked ones, because they were cheaper.

3448. *Chairman.*] Could you have sold a ring of full quality without its being marked?—It was legal to do so, but I never did it.

3449. Would persons have bought rings of full quality without having them marked?—No, they would not.

3450. Mr. *Peacocke.*] When you stated that there were more rings sold which were not marked than of those that were marked, did not that arise from the fact that the unmarked rings were sold at a cheaper rate?—Certainly; they were of a lower quality.

3451. Can you state whether or not the public do not show a marked preference for rings which bear upon them the stamp and mark?—I think they do, but they come to nearly double the money.

3452. Can you state whether or not the trade generally find that the public prefer rings which bear the mark of the company?—They certainly prefer them.

3453. *Chairman.*] When you say double the money, you mean that they are worth double the money, because one is of better quality than the other, and not double the money because it is stamped?—It is double the quality; one is nine carats and the other 18.

3454. When you say it is double the money, you do not mean it is double the money because it is stamped, but because one is of lower quality than the other?—Precisely.

3455. Do you think the public would be willing to buy articles of full quality as such, without having the guarantee of the stamp that they were of that quality?—I do not think they would; I think they would have reliance upon the Government stamp.

3456. Mr. *Hankey.*] Did you not sell a considerable number of wedding-rings of 18 carat gold before it was compulsory to have them stamped?—Yes.

3457. And without having them stamped?—No, we had them always stamped when they were 18 carats.

3458. You stated, did you not, that the principal article of gold which was manufactured and stamped, was wedding-rings and official chains?—Yes.

3459. Are there any watch-cases manufactured in Dublin?—There are.

3460. To any extent?—Yes, there is a large manufacture there.

3461. Are they always sold stamped?—Yes, they are always stamped, both gold and silver.

3462. Are gold snuff-boxes manufactured to any extent?—They are.

3463. Are they always stamped?—Yes, they are.

3464. Is there any other article of the gold manufacture that you can name, except those four, watch-cases, wedding-rings, gold snuff-boxes, and official chains, which are stamped?—Yes.

3465. What are they?—Buckles, brooches, and bracelets.

Mr. *E. Johnson.*

24 April 1856.

3466. Are they stamped to any extent?—Not to any extent.

3467. The article of buckles must be very small in number?—I mean waist-buckles for ladies.

3468. Are they generally stamped?—Occasionally; we are not obliged to do so, but when we use that quality gold, we prefer having a stamp on them.

3469. But with regard to ordinary articles of jewellery made for ladies, are they stamped or unstamped?—More frequently unstamped.

3470. Is it not the exception when they are stamped; there are very few articles for ladies stamped?—Very few.

3471. Mr. *Hamilton.*] With regard to assaying, is your evidence, as to the time that you were master, the same as that of the last witness, as respects the persons who usually attend; did the wardens ever attend when you were master?—They are all required to attend on certain occasions, such as the destroying of the punches, which are destroyed annually, and they put the new ones into commission; the wardens always attend on those occasions.

3472. Was it the practice for the wardens to attend during the process of assaying when you were master?—No, it was not.

3473. Mr. *Peacocke.*] You heard the evidence of the last witness about the diet; was it the same in your time?—It was not exactly the same.

3474. What was the practice in your time, to assay the diet or not?—The practice was to retain the diet, and give a small portion of silver in lieu of it to the workman.

3475. *Chairman.*] What did you do with it when you retained it?—It was retained till it accumulated to 30, 40, or 50 ounces, and then it was melted, and re-tried or tested.

3476. By whom was it tested?—By the assay master.

3477. By the same person who originally assayed it?—Yes, in the presence of some of the company.

3478. Mr. *Peacocke.*] Were there more than attended the ordinary assay or not?—I have been present as master at the trial.

3479. *Chairman.*] That practice has been given up?—Yes.

Arthur Ryland, Esq., called in; and further Examined.

A. Ryland, Esq.

3480. Mr. *Brand.*] ADVERTING to an answer given in your evidence before this Committee, you stated that you should like to call the attention of the Committee to the subject of exemptions from assaying?—There appears to me to be a great omission, and difficulty arising in reference to exemptions, because there are several Acts of Parliament containing provisions which conflict with one another. In the 12th of George the Second, the first Act which contains exemptions, in the second clause for instance, it is enacted, "That nothing in this Act shall extend to any jewellers' works; that is to say, any gold or silver wherein any jewels or other stones are or shall be set (other than mourning rings)." In the sixth section it is declared, "That nothing in this Act contained shall extend to or oblige any of the following wares of gold or silver to be stamped, or marked, by the said respective companies of goldsmiths, or any of them; that is to say." Then follow a variety of articles named, and amongst them rings. In one exception it is all rings, and in another it implies that mourning rings must be assayed. Besides this Act there are other Acts which contain exemptions. Again, for instance, the 24th of George the Third, chapter 53, section 9, contains other exemptions which I do not propose to trouble the Committee with, but just to call the attention of the Committee to them. Then the 30th of George the Third, chapter 31, sections 3 and 4, contain provisions as to exemptions. The Act which levies the present duty is the 55th of George the Third, chapter 185, in the Appendix, where it was quite unnecessary to contain any exemptions, for the duty is levied on all articles liable to be assayed, and it contains exemptions in a very difficult way for the manufacturers to apply.

3481. *Chairman.*] Do not the exemptions in that last Act merely make an exception in favour of the exemptions which already existed by law; does the Act specify any articles?—It specifies certain articles, and then it goes on to say, "that silver articles of a certain weight shall not be liable to be assayed at all, except," and then there is a long list of articles; therefore that is an exception out of an exception. I find practically that there is often a difficulty among

among manufacturers, and they frequently apply to me as to whether certain articles are exempted or not.

3482. Mr. *Brand.*] Should you find it difficult in consulting those Acts to make out a list of those articles that are exempted from assaying?—No, not a list of the articles now exempted; but the difficulty in legislation to avoid is this, that certain things are specified which are now made, but which hereafter may cease to be made, and they do not include certain things of a like character because they come under a different name; there are some of those articles specified which are not now made. I would suggest to the Committee, though I cannot say what the rule should be, the expediency instead of describing a number of trifling articles by name, as is now done, to lay down a general description, either in reference to weight or some other condition, of the articles which those conversant with the trade might supply; the London Goldsmiths' Company would most likely supply some description of the articles which ought to be exempted.

3483. Should you recommend that all articles below a certain weight should be exempted from being assayed?—I am not sufficiently acquainted with the trade and the various articles to give an answer to that question which would be of any value.

3484. You cannot state the opinion of the trade upon that point?—No; I have asked some persons connected with the trade, but I have not had any satisfactory answer as to the general rule. I have not had an opportunity of asking the London Goldsmiths' Company; I think they would be the best authority.

3485. Is the law with regard to exemption from assaying the same in England, Scotland, and Ireland?—I believe it is, though I cannot speak as to Ireland; I am not sufficiently acquainted with the provisions of the Irish Act; but there are no exceptions in the 47th of George the Third, chapter 15, which also affects Ireland.

3486. *Chairman.*] What do you conceive to be the ground upon which exemptions have been made in favour of those articles enumerated in the Acts?—I should think, from what I see in them, it might have been the influence of certain manufacturers, and a wish to save expense in regard to the value of the articles. Some of the Acts lay down a general principle in this way, such as all articles which are so richly engraved as to be damaged by the reception of the marks; other Acts say such as, by reason of their thinness, would be damaged by the reception of the marks, shall be exempted. Then other Acts take the weight; some take a certain weight for gold; they take 10 dwts. for gold, but that again is subject to many exceptions; it is laying down a general principle, and introducing exemptions which are confusing.

3487. Can you see any objection to taking away all the exemptions?—I think there must be some things that could not be assayed, which could not receive the mark.

3488. Are those articles rings set with stones which are now exempt, and would they in the ordinary course be marked before the stones are set, or afterwards?—Before the stones are set.

3489. Therefore there will be no difficulty in ascertaining the exact weight of gold?—Not at all; the rings come in a straight piece of wire, and are bent afterwards.

3490. Mr. *Liddell.*] Is the engraving or fancy work put on after the ring is bent?—The finish of the ornamental work is, but there is an impression sometimes on the rough working; but the delicate finishing is done afterwards.

3491. *Chairman.*] But rings set with stones are not marked at all?—Not necessarily; but they are, in fact, marked to a very great extent; more than 1,500 ounces were marked in Birmingham last year.

3492. Mr. *Liddell.*] Is the desire on the part of the manufacturers to have the various articles which have hitherto been exempt now marked, increasing?—Decidedly, speaking from the work done at the Birmingham office, and from conversing with the silversmiths and goldsmiths in Birmingham.

3493. That, of course, must arise from the wish on the part of the public to be secured in having an article of the value it purports to be?—Yes; I took some pains to ascertain it, and I was informed that the customers did ask for marked articles, particularly those that were bought for presents, that they might be sure they were of good gold.

 3494. Would

A. Ryland, Esq.

24 April 1856.

3494. Would it be possible, in such articles as chains of a very delicate texture, to mark them?—I do not think it would be possible to mark the chains so that the public could have any reliance upon them. In France they have a mark for the chains; how it is done I cannot conceive, because it is so easy to detach the links of a chain.

3495. In order that the whole chain should bear the security that the mark is supposed to possess, every link must be marked?—It appears so to me.

3496. You think that there are some articles which must necessarily, under the circumstances of their manufacture, be exempt?—Yes, I do.

3497. *Chairman.*] And be exempt from being marked?—Yes, exempt from being marked and assayed.

3498. Mr. *Spooner.*] There are many articles that used not to be marked, because being marked made them liable to duty; now they are permitted to be marked, though they do not pay the duty; what has been the effect upon the quantity of goods brought to the assay office in Birmingham since that alteration?—Articles of the description you have mentioned were assayed in 1855 to upwards of 1,500 ounces.

3499. Is it on the increase?—I believe it is.

3500. *Chairman.*] Those are gold articles?—Yes, the statute does not apply to silver.

3501. Then it has been a source of increased revenue to the office?—Yes, it has been a source of increased revenue to the office; so large, that it is contemplated to open the office for three days in the week, instead of only two days.

3502. Mr. *Wilkinson.*] You have expressed an opinion that the public desire to have these marked goods particularly?—Yes.

3503. Is it within your knowledge that there has been any falling off or any increase in the dealing in those articles which are not marked necessarily?—I am not able to speak to that.

3504. Mr. *Peacocke.*] You have stated in your work that you think the absence of any assay in England would drive the purchaser into the foreign market; is that your opinion?—I think it would lead very likely to purchases from foreign markets to a greater extent than now.

3505. Could not a private purchaser still send an article to a private assayer in England if the assay was done away with?—That would be after he had paid for it; now he does not pay for it till he is assured of its quality.

3506. Do not you think that increased competition might lower the price of the article in the same ratio in the absence of an assay?—I do not see that there would be an increase of competition in consequence of the abolition of the assay mark.

3507. But we will assume that; might not an increase of that competition reduce the price of the articles by an equal amount to the increased price caused by the assay?—It very likely might decrease the price, but it would decrease the standard of the metal used. I think it would lead to the depreciation of the gold or silver used.

3508. Mr. *Hankey.*] Are you aware that in France every article of gold manufacture is obliged by the French law to be stamped?—I believe it is so.

3509. Do you think that if that law were enforced in England, it would be prejudicial or beneficial to the trade?—I think that it would be prejudical to this extent: if the duty followed the marking, but if they were obliged to be stamped without the payment of duty following it as a consequence, I think it would be beneficial.

3510. Do not you think that it would fetter the trade very much indeed if persons in every manufacturing town in England should be obliged to have their gold wares, which are now exempt from any taxation, stamped?—I do not think that it would be very prejudicial, always excepting those articles which would be injured by receiving the mark from their smallness or thinness.

3511. We have already said there is no such exemption in France, still you consider that it would be necessary to have some sort of exemption in England?—With reference to the thinness or smallness of the article, so that you did not injure the article by putting on the stamp, I think that obliging them to be stamped would be beneficial.

3512. Do you think if no duty was raised in England that people would come to an assay office, if it were established in a town, to have their goods assayed?—

assayed?—I think they would, and I think so because of what has followed the recent Act, which does allow them now to have those goods assayed without paying duty which were previously exempted.

3513. Do you think that the alteration in the Act, by diminishing the quantity of gold necessary to enable the goods to be stamped with the 18-carat mark, has had any beneficial effect, so far as the general trade of England is concerned, in gold wares?—I judge from what has happened in Birmingham, and I think it is beneficial.

3514. Do you think that the general trade in Birmingham in gold wares has increased in any way in consequence?—I believe that it has. I wish to correct two statements made by Mr. Westwood. In answer to Question 2254, he stated that the charges for marking and assaying at Birmingham were not limited by any Act of Parliament. They are limited.

3515. *Chairman.*] Have you been authorised by Mr. Westwood to explain this?—Yes; it was a mere misapprehension of his at the time.

3516. Mr. *Spooner.*] What is the other point?—The other point was this: at Question 2227, he was asked whether the papers sent in were sent in voluntarily, or under the provisions of any Act; and he said that it was done voluntarily. And this is important in reference to the checks which now exist as to the duty. The papers sent by the manufacturers are sent in under the provisions of the 12th George the Second, and under penalties.

3517. *Chairman.*] You mean the paper containing a description and the weight of the goods?—Yes.

3518. Mr. *Spooner.*] Have you looked over all the Acts relating to the assay office?—Yes.

3519. Is it your opinion, that as the law now stands with regard to foreign goods, gold or silver ware brought into this county for sale, and sold without the English assay mark, that the persons so selling them are liable to penalties?—Decidedly. By a clause in the Customs Act, in the 5th & 6th Vict. c. 47, there are two clauses relating to gold and silver wares, clauses 59 and 60; and one declares that any article of gold or silver imported from abroad, and not battered, shall be of the standard of gold and silver wrought articles, under the Acts relating to assay offices, and that if they are sold or exported for sale in England under that standard, or without bearing the assay mark, under the English statutes they will be liable to the same penalties as are imposed upon plate wrought in England and not bearing those marks. That was amended by another statute of the same reign, by excluding from its operation silver wrought previously to 1800.

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Copy (in continuation of Returns laid upon the Table of the Honourable House) of so much of the Report of the Inspector-general of Stamps and Taxes, dated the 11th day of December 1851, relating to the Assaying and Marking of Gold and Silver Plate, as is applicable to the Assay Offices at Edinburgh and Glasgow - - - p. 187

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APPENDIX.

Appendix, No. 1.

A STATEMENT of the Quantity of GOLD and SILVER PLATE on which Duty was Paid by each Assay Office in the United Kingdom, in the Year ended 5 January 1855, and the Duty thereon.

ASSAY OFFICES.	Quantity of Plate.		Amount of Duty.		
	Gold, at 17 *s.* per oz.	Silver, at 1 *s.* 6 *d.* per oz.	Gold.	Silver.	TOTAL.
	Oz. *dwts.*	*Oz.* *dwts.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
Birmingham	3,229 3	51,743 16	2,744 15 3	3,880 15 8	6,625 10 11
Chester	188 4	124 3	160 10 –	9 6 3½	169 16 3½
Exeter	762 2	55,759 16	647 16 –¼	4,181 19 9	4,829 15 9¼
Newcastle-upon-Tyne	217 8	10,800 9	184 16 1¼	810 – 8¾	994 16 10
Sheffield	– – –	64,826 14	– – –	4,862 – 1½	4,862 – 1½
York	26 10	1,272 8	22 11 2¾	95 8 8	117 19 10¾
London	6,340 13	765,677 14	5,389 8 3	57,425 16 7	62,815 4 10
England	10,764 0	950,205 0	9,149 16 10¼	71,265 7 9¾	80,415 4 8
Scotland – Glasgow	13 6	20,852 7	11 6 4	1,563 18 7	1,575 4 11
Scotland – Edinburgh	87 5	15,924 6	74 3 7	1,194 6 5	1,268 10 –
Ireland – Dublin	34 8	13,318 2	29 4 11	998 17 3	1,028 2 2
	10,898 19	1,000,299 15	9,264 11 8¼	75,022 10 –¾	84,287 1 9

SUMS charged to the Public Revenue in respect of POUNDAGE in the Year ended 5 January 1855.

	£. *s.* *d.*
Birmingham	66 5 1
Chester	1 13 11
Exeter	48 5 11
Newcastle-upon-Tyne	9 18 11
Sheffield	48 12 5
York	1 3 7
London	628 3 –
England	804 2 10
Scotland – Glasgow	39 7 7
Scotland – Edinburgh	31 14 3
Ireland – Dublin	10 6 –
£.	885 10 8

Inland Revenue Office, 5 March 1856.

LONDON.

RETURN of the Weight, in Ounces, of WROUGHT GOLD and SILVER PLATE ASSAYED and MARKED during each of the Five Years, prior to the 1st of January 1856, at the Assay Office, Goldsmiths' Hall, London; distinguishing Gold Plate from Silver Plate, and Plate not liable to Duty from the Plate which is liable to Duty.

	GOLD PLATE.			SILVER PLATE.		
	Gold Plate liable to Duty.	Gold Plate not liable to Duty.	TOTAL of Gold Plate.	Silver Plate liable to Duty.	Silver Plate not liable to Duty.	TOTAL of Silver Plate.
For the Year ending the	*Oz. dwts. grs.*	*Oz. dwts. grs.*	*Oz. dwts. grs.*	*Oz. dwts.*	*Oz. dwts.*	*Oz. dwts.*
31st December 1851 -	6,717 7 18	27,971 18 6	34,689 6 0	802,758 5	119,333 18	922,092 3
„ „ 1852 -	7,361 3 19	29,142 17 16	36,504 1 11	748,254 6	138,464 15	886,719 1
„ „ 1853 -	8,417 19 0	35,932 15 15	44,350 14 15	906,102 9	161,367 1	1,067,469 10
„ „ 1854 -	7,656 4 13	31,028 9 12	38,684 14 1	886,775 6	177,977 17	1,064,753 3
„ „ 1855 -	8,918 15 19	30,596 0 12	39,514 16 7	751,383 15	184,605 14	935,989 9
	N. B.—1,827 oz. 2 dwts. 10 grs. of the above gold plate were assayed, but not marked, being found under the standard and broken.			*N. B.*—17,213 oz. 14 dwts. of the above silver plate were assayed, but not marked, being found under the standard, and broken.		

Assay Office, Goldsmiths' Hall,
10 March 1856.

Josiah Sharp,
Deputy Warden.

RETURN of the AMOUNT Received for DUTY on WROUGHT GOLD and SILVER PLATE at the Assay Office, Goldsmiths' Hall, London, of the Amount allowed for its Collection, and of the Amount Paid to the INLAND REVENUE; distinguishing the Duty in respect of Gold Plate from the Duty in respect of Silver Plate, for each of the Five Years prior to the 26th December 1855.

	Gross Amount of Duty Received.		Amount allowed for Collection.		Amount Paid to Revenue.		Total Amount paid to Revenue.
	On Gold.	On Silver.	On Gold.	On Silver.	On Gold.	On Silver.	
For the Year ending	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
25 December 1851	4,728 2 3	49,958 10 10	47 5 6	499 11 8	4,680 16 9	40,471 1 1	45,151 17 10
„ „ 1852	5,168 9 4	46,680 – 2½	51 13 7	466 15 11	5,116 15 9	40,226 8 –	45,343 3 9
„ „ 1853	5,861 9 4	56,339 1 3	58 12 2	563 7 9	5,765 13 5	45,723 6 10½	51,489 – 3½
„ „ 1854	5,296 4 9	55,487 15 10	52 19 –	554 17 7	5,243 5 9	45,742 14 11	50,986 – 8
„ „ 1855	4,597 18 11	46,923 7 7	45 19 6½	469 4 7½	4,507 6 10½	40,010 5 1½	44,517 12 –

N.B.—The difference between the gross amount of duty received and the net amount paid to revenue is to be accounted for by the payment of drawback on plate exported.

10 March 1856.

Walter Prideaux, Clerk of the Goldsmiths' Company.

EXETER.

AN ACCOUNT of the GOLD and SILVER PLATE ASSAYED and MARKED at the Assay Office in *Exeter*, in the Years 1851, 1852, 1853, 1854, and 1855;—Also, the Quantity Cut, being Worse than Standard, in the same Years;—Also, the Amount of Poundage allowed at the Stamp Office. Appendix, No. 1.

1851:

		Gross Weight.		Net Weight.				Duty.		
		Oz.	*dwts.*	*Lbs.*	*oz.*	*dwts.*	*grs.*	£.	*s.*	*d.*
SILVER	Lady-day	14,811	0	1,028	10	10	0	925	19	9
	Midsummer	12,630	15	877	5	18	8	789	14	10½
	Michaelmas	12,376	15	859	9	11	16	773	16	4½
	Christmas	13,375	5	929	2	1	16	836	5	1½
		53,193	15	3,695	4	1	16	3,325	16	1½
GOLD	Lady-day	139	15	9	8	15	0	99	4	9
	Midsummer	214	0	14	10	10	0	151	14	6
	Michaelmas	107	18	7	6	1	8	76	11	1¾
	Christmas	173	0	12	0	3	8	122	10	10
		634	13	44	1	9	16	450	1	2¾

Silver		3,325	16 1½
Gold		450	1 2¾
		3,775	17 4¼
Debenture allowed at Stamp Office		4	10 –
	£.	3,771	7 4¼

Cut Silver - - - - - 32 oz.

POUNDAGE allowed at Stamp Office.

	£.	*s.*	*d.*
Lady-day	10	5	–
Midsummer	9	8	3
Michaelmas	8	10	–
Christmas	9	11	9
£.	37	15	–

1852:

		Gross Weight.		Net Weight.				Duty.		
		Oz.	*dwts.*	*Lbs.*	*oz.*	*dwts.*	*grs.*	£.	*s.*	*d.*
SILVER	Lady-day	11,796	5	819	4	11	16	737	8	10½
	Midsummer	13,114	10	911	0	10	0	819	18	9
	Michaelmas	13,348	5	927	2	11	16	834	9	10½
	Christmas	13,466	5	935	4	8	8	841	16	7½
		51,725	5	3,593	0	1	16	3,233	14	1½
GOLD	Lady-day	122	0	8	5	13	8	86	8	4
	Midsummer	143	0	9	11	3	8	101	5	10
	Michaelmas	159	5	11	0	15	0	112	16	9
	Christmas	185	3	12	10	6	8	131	3	4¾
		609	8	42	3	18	0	431	14	3¾

Silver		3,233	14 1½
Gold		431	14 3¾
	£.	3,665	8 5¼

Cut Silver - - - - - 130 oz.

POUNDAGE allowed at Stamp Office.

	£.	*s.*	*d.*
Lady-day	8	4	9
Midsummer	9	4	3
Michaelmas	9	9	5
Christmas	9	14	7
£.	36	13	–

Appendix, No. 1.

1853:

		Gross Weight.		Net Weight.				Duty.		
		Oz.	*dwts.*	*Lbs.*	*oz.*	*dwts.*	*grs.*	£.	*s.*	*d.*
Silver	Lady-day	15,760	10	1,094	8	13	8	985	5	–
	Midsummer	17,065	10	1,185	3	16	16	1,066	15	9
	Michaelmas	17,071	0	1,185	8	10	0	1,067	2	9
	Christmas	17,734	10	1,231	8	13	8	1,108	11	–
		67,631	10	4,697	5	13	8	4,227	14	6
Gold	Lady-day	178	5	12	4	11	16	126	5	11¼
	Midsummer	211	0	14	7	16	16	149	9	2
	Michaelmas	192	2	13	4	5	8	136	4	6½
	Christmas	257	6	17	10	9	8	182	5	11½
		838	13	58	3	3	0	594	5	7¼
	Silver							4,227	14	6
	Gold							594	5	7¼
	£.							4,822	–	1¼

	Oz.
Cut Silver	39
„ Gold	16

Poundage allowed at Stamp Office.

	£.	*s.*	*d.*
Lady-day	11	2	3
Midsummer	12	3	3
Michaelmas	12	–	8
Christmas	12	18	2
£.	48	4	4

1854:

		Gross Weight.		Net Weight.				Duty.		
		Oz.	*dwts.*	*Lbs.*	*oz.*	*dwts.*	*grs.*	£.	*s.*	*d.*
Silver	Lady-day	16,756	5	1,163	8	18	8	1,047	7	4½
	Midsummer	15,508	5	1,077	0	11	16	969	6	10½
	Michaelmas	16,906	0	1,174	1	13	8	1,056	14	6
	Christmas	14,472	5	1,005	2	1	16	904	13	1½
		63,642	15	4,420	1	5	0	3,978	1	10½
Gold	Lady-day	204	0	14	2	0	0	144	10	–
	Midsummer	225	3	15	7	13	0	159	10	–¾
	Michaelmas	228	0	15	10	0	0	161	10	–
	Christmas	281	15	19	7	1	16	199	16	5
		938	18	65	2	14	16	665	6	5¾
	Silver							3,978	1	10½
	Gold							665	6	5¾
	£.							4,643	8	4¼

	Oz.
Cut Silver	1,167
„ Gold	23

Poundage allowed at Stamp Office.

	£.	*s.*	*d.*
Lady-day	11	18	4
Midsummer	11	5	9
Michaelmas	12	3	7
Christmas	11	–	10
£.	46	8	6

Appendix, No. 1.

1855:

		Gross Weight.		Net Weight.				Duty.		
		Oz.	*dwts.*	*Lbs.*	*oz.*	*dwts.*	*grs.*	£.	*s.*	*d.*
Silver	Lady-day	14,953	5	1,038	6	5	0	934	13	4½
	Midsummer	13,638	5	947	2	8	8	852	9	7½
	Michaelmas	14,138	5	981	11	1	16	883	14	7½
	Christmas	14,078	0	977	8	16	16	879	19	3
		56,807	15	3,945	4	11	16	3,550	16	10½
Gold	Lady-day	293	9	20	4	12	8	207	18	6
	Midsummer	209	0	14	6	3	8	148	0	10
	Michaelmas	385	7	26	9	7	0	273	2	11½
	Christmas	291	5	20	2	15	0	206	6	9
		1,179	1	81	10	17	16	835	9	−½

Silver		3,550	16 10½
Gold		835	9 −½
£.		4,386	5 11

	Oz.
Cut Silver	190
„ Gold	106

Poundage allowed at Stamp Office.

	£.	*s.*	*d.*
Lady-day	11	8	6
Midsummer	10	—	1
Michaelmas	11	11	4
Christmas	10	17	3
£.	43	17	2

WEIGHT of Silver and Gold Cut at the *Exeter* Hall as being below the Standard, since 29th September 1854.—*W. T. Maynard*, Assayer.

		Oz.	*dwts.*		*Oz.*	*dwts.*
1854:						
31 October	Silver	13	0	Gold	—	
7 November	„	1,108	0	„	—	
8 „	„	-	-	„	11	0
2 December	„	-	-	„	12	0
16 „	„	46	0	„	—	
1855:						
January	„	46	0	„	—	
14 February	„	11	0	„	—	
31 March	„	-	-	„	19	0
6 June	„	-	-	„	9	0
12 „	„	-	-	„	10	0
29 „	„	-	-	„	6	0
1 August	„	-	-	„	3	0
3 „	„	23	10	„	—	
10 „	„	15	5	„	—	
22 September	„	-	-	„	18	0
2 October	„	-	-	„	21	0
12 „	„	-	-	„	3	0
16 „	„	-	-	„	8	0
23 „	„	79	0	„	—	
26 „	„	-	-	„	6	0
17 November	„	-	-	„	2	0
18 December	„	-	-	„	2	0
21 „	„	15	0	„	—	
1856:						
January	„	15	0	„	—	
29 „	„	-	-	„	10	0
31 „	„	110	0	„	11	0
28 February	„	-	-	„	11	0
	Total Silver	1,481	15	Total Gold	162	0

YORK.

RETURN of Duty on Gold and Silver Wares, from January 1851 to 25 December 1855.

SILVER PLATE.				GOLD PLATE.			
YEAR.	Weight.	Whole Duty.	Duty Paid to Revenue.	YEAR.	Weight.	Whole Duty.	Duty Paid to Revenue.
	Oz. dwts.	£. *s. d.*	£. *s. d.*		*Oz. dwts.*	£. *s. d.*	£. *s. d.*
1851 - -	1,353 15	101 13 7	84 14 1¾	1851 - -	27 8	23 4 11¼	19 8 2¼
1852 - -	1,022 4	76 13 -¼	63 17 9¼	1852 - -	26 6	22 5 3	18 12 7
1853 - -	1,606 8	120 8 8½	99 9 -½	1853 - -	33 17	28 14 6	23 19 6½
1854 - -	1,361 5	102 1 8¼	85 1 7	1854 - -	26 4	22 5 6¼	18 11 2¾
1855 - -	1,217 16	90 6 2¾	71 16 2¼	1855 - -	24 14	20 19 11¼	17 9 11¼

The amount paid to collector is one per cent. upon the duty paid into revenue.

7 March 1856.

Stephen Baker,
Secretary to Goldsmiths' Company.

BIRMINGHAM.

RETURN of the Weight, in Ounces, of Wrought Gold and Silver Plate Assayed and Marked during each of the Five Years prior to the 1st day of January 1856, at the Assay Office in *Birmingham*, and of the Amount received for the Duty, the Amount allowed to the Collector, and the Amount paid to the Inland Revenue; distinguishing Gold Plate from Silver Plate, and Plate not liable to Duty from the Plate which is liable to Duty.

YEAR.	WEIGHT OF SILVER		WEIGHT OF GOLD		DUTY RECEIVED		Allowed to Collector.	Amount Paid to Inland Revenue.
	Subject to Duty.	Not subject to Duty.	Subject to Duty.	Not subject to Duty.	On Silver.	On Gold.		
	Oz. dwts.	*Oz. dwts.*	*Oz. dwts. grs.*	*Oz. dwts. grs.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
1851 -	35,689 13	43,752 5	2,153 3 0	1,149 18 15	2,676 15 8	1,830 3 1	45 1 -	4,461 17 9
1852 -	37,561 8	41,955 6	2,597 1 9	904 9 17	2,816 7 7	2,197 5 -	50 2 8	4,968 9 11
1853 -	48,723 8	45,300 19	3,159 11 21	763 5 12	3,651 - 1	2,694 12 6	63 9 4	6,283 3 3
1854 -	51,305 1	44,470 6	3,288 9 4	1,648 2 10	3,839 16 5	2,779 15 6	66 3 9	6,553 8 2
1855 -	39,366 7	33,889 15	3,080 3 14	3,548 19 6	2,954 - 4	2,614 15 3	55 13 11	5,513 1 3

10 March 1856.

William Westwood, jun., One of the Assayers.

SHEFFIELD.

RETURN of the Weight, in Ounces, of WROUGHT SILVER PLATE ASSAYED and MARKED during each of the Five Years prior to 1st January 1856, at the Assay Office in *Sheffield*, and of the Amount received for the Duty, the Amount allowed to the Collector, and the Amount Paid to the Inland Revenue.

YEARS.	Weight in Ounces.	Net Amount received for Duty.	Drawback allowed on Exportation, viz., 1s. 6d. per oz.	Amount allowed Collector and Accountant, viz., £.1 p' cent.	Amount paid Inland Revenue.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
1851 - - -	57,309 ¼	3,583 1 10 ½	14 2 5 ¼	35 16 6 ½	3,533 2 10 ¾
1852 - - -	56,139 ¾	3,510 2 4 ½	28 1 –	35 1 11 ¾	3,446 19 2 ¾
1853 - - -	81,435	5,092 4 4 ½	49 2 6	50 18 4 ½	4,992 3 6
1854 - - -	76,091 ½	4,758 6 5	110 12 10 ½	47 11 7 ¾	4,600 1 10 ¾
1855 - - -	68,046	4,260 14 7	71 11 9 ½	42 12 1 ¾	4,146 10 7 ¾
	339,022	21,204 9 7 ½	273 10 7 ¼	212 – 8 ¼	20,718 18 2

No drawback being allowed on fractional parts of an ounce nor on goods which are sent to the office in a finished state, the amount received for duty will be found to be slightly in excess of the net duty imposed by the Act.

This office is not authorised to assay gold.

No plate is brought to this office to be assayed which is not liable to duty.

Assay Office, Sheffield, 10 March 1856.

Henry Ed. Watson, Accomptant to the Guardians.

NEWCASTLE-UPON-TYNE.

AN ACCOUNT of the Weight, in Ounces, of SILVER PLATE ASSAYED and MARKED, and the Amount of Duty paid at the Assay Office, *Newcastle-upon-Tyne*, during each of the Five Years prior to the 25th December last.

	Oz.	*dwts.*	*grs.*	£.	*s.*	*d.*
From 25 December 1850 to 25 December 1851 - -	9,110	0	0	683	5	–
„ 1851 to 1852 - - - - - - -	8,760	16	0	657	1	3
„ 1852 to 1853 - - - - - - -	9,640	0	0	723	–	–
„ 1853 to 1854 - - - - - - -	10,476	16	0	785	15	2 ¾
„ 1854 to 1855 - - - - - - -	9,986	13	0	748	19	11 ¼
	47,974	5	0	3,598	1	5

AN ACCOUNT of the Weight, in Ounces, of GOLD PLATE ASSAYED and MARKED, and the Amount of Duty paid at the Assay Office, *Newcastle-upon-Tyne*, during each of the Five Years prior to the 25th December last.

	Oz.	*dwts.*	*grs.*	£.	*s.*	*d.*
From 25 December 1850 to 25 December 1851 - -	166	10	10	141	12	–
„ 1851 to 1852 - - - - - - -	182	19	10	155	10	6 ½
„ 1852 to 1853 - - - - - - -	185	2	12	157	7	2
„ 1853 to 1854 - - - - - - -	219	4	12	186	6	10 ¾
„ 1854 to 1855 - - - - - - -	218	19	10	186	2	8
	972	16	14	826	19	3 ¼

	£.	*s.*	*d.*
Amount of duty paid on silver plate from 1850 to 1855 - - - - -	3,598	1	5
Amount of duty on gold plate from 1850 to 1855 - - - - - -	826	19	3 ¼
	4,425	–	8 ½
Poundage 1 per cent. paid Assay Master - - - - - - -	44	5	– ¼
£.	4,389	15	8

Assay Office, Newcastle-upon-Tyne, 8 March 1856.

Thomas Sewell, *Thomas Price*, } Wardens.

GLASGOW.

RETURN of the Weight, in Ounces, of WROUGHT GOLD and SILVER ASSAYED and MARKED, during the Five Years prior to the 25th day of December 1855, at the Assay Office of the Goldsmiths' Company in *Glasgow*, and of the Amount received for Duty, the Amount allowed to the Collectors, and the Amount paid to the Inland Revenue.

RETURN, from 26th December 1850 to 25th December 1851, inclusive.

	Oz.	*dwts.*	*grs.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Amount of silver assayed, liable to duty	17,249	5	0						
Ditto - - ditto - not liable to duty	101	0	0						
Total	17,350	5	0	1,078	8	4½			
Amount of gold assayed, liable to duty	33	2	12						
Ditto - - ditto - not liable to duty	5	5	0						
Total	38	7	12	23	9	3½			
				1,101	17	7¾			
Allowance for collection, 2½ per cent.				27	10	9½			
AMOUNT paid to Inland Revenue						£.	1,074	6	10¼

RETURN, from 26th December 1851 to 25th December 1852, inclusive.

	Oz.	*dwts.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Amount of silver assayed, liable to duty	16,779	15						
Ditto - - ditto - not liable to duty	87	0						
Total	16,866	15	1,051	1	10			
Amount of gold assayed, liable to duty	12	5						
Ditto - - ditto - not liable to duty	4	5						
Total	16	10	8	13	6½			
			1,059	15	4½			
Allowance for Collection, 2½ per cent.			26	9	10			
AMOUNT paid to Inland Revenue					£.	1,033	5	6½

RETURN, from 26th December 1852 to 25th December 1853, inclusive.

	Oz.	*dwts.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Amount of silver assayed, liable to duty	21,586	15						
Ditto - - ditto - not liable to duty	95	0						
Total	21,681	15	1,353	13	10½			
Amount of gold assayed, liable to duty	24	15						
Ditto - ditto - not liable to duty	8	5						
Totol	33	0	17	10	7½			
			1,371	4	6			
Allowance for collection, 2½ per cent.			34	5	6			
AMOUNT paid to Inland Revenue					£.	1,336	19	–

RETURN, from 26th December 1853 to 25th December 1854, inclusive.

	Oz.	*dwts.*	£.	*s.*	*d.*	£.	*s.*	*d*
Amount of silver assayed, liable to duty	23,317	15						
Ditto - - ditto - not liable to duty	86	0						
Total	23,403	15	1,457	11	1½			
Amount of gold assayed, liable to duty	35	16						
Ditto - ditto - not liable to duty	3	0						
Total	38	16	25	7	2			
			1,482	18	3½			
Allowance for collection, 2½ per cent.			37	1	4			
Amount paid to Inland Revenue					£.	1,445	16	11½

RETURN, from 26th December 1854 to 25th December 1855, inclusive.

	Oz.	*dwts.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Amount of silver assayed, liable to duty	20,100	0						
Ditto - - ditto - not liable to duty	97	0						
Total	20,197	0	1,256	8	3			
Amount of gold assayed, liable to duty	18	1						
Ditto - ditto - not liable to duty	5	10						
Total	23	11	12	15	8½			
			1,269	3	11½			
Allowance for collection, 2½ per cent.			31	14	6			
Amount paid to Inland Revenue					£.	1,237	9	5½

James Paterson, Assay Master.

James Muirhead, Warden.
W. C. Shaw, Warden.
David Sutherland, Warden.

DUBLIN.

RETURN of Gold and Silver Wares Assayed and Marked at the Goldsmiths' Assay Office, *Dublin* (Ireland), from the 1st day of January 1851 to the 31st day of December 1855.

	Gold.	Silver.	Duty.	Fees on Collection.	Deputy Assay Master's Salary.	Net Amount of Duty paid to Inland Revenue.	Not liable to Duty: Gold and Watch Cases.	
	Oz. dwts.	*Oz. dwts.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	*Oz. dwt.*	No. of, per Annum.
1851: 1 Jan. to 31 Dec. -	43 19	14,548 15	940 10 9	47 – 6	64 12 3	828 18 –	– –	758
1852: 1 Jan. to 31 Dec. -	49 12	15,468 10	1,002 8 8	50 2 4	64 12 3	887 14 1	– –	730
1853: 1 Jan. to 31 Dec. -	66 13	18,524 5	1,205 15 11	60 5 11	64 12 3	1,080 17 11	– –	643
1854: 1 Jan. to 31 Dec. -	51 3	18,863 5	1,215 9 11	60 15 6	64 12 3	1,090 2 2	– –	530
1855: 1 Jan. to 31 Dec. -	60 11	18,559 –	1,202 14 6	60 2 10	64 12 3	1,078 2 8	11 6	650

George Twycross, Assay Master.
John Teare, Master Corporation of Goldsmiths.
Thomas R. Metcalfe, Clerk of the Corporation

CHESTER.

Appendix, No. 1. AN ACCOUNT of Gold Assayed at the *Chester* Hall for Five Years, and the Duty paid thereon.

	Oz.	*dwts.*	*grs.*		£.	*s.*	*d.*
1851 - - -	191	7	1	Duty	162	12	1½
1852 - - -	191	10	23		162	15	8½
1853 - - -	225	3	16		191	7	3½
1854 - - -	192	11	12		163	13	2
1855 - - -	162	10	22		138	2	11½
	963	4	2		818	11	3

AN ACCOUNT of Silver Assayed at the *Chester* Hall for Five Years, and the Duty paid thereon.

	Oz.	*dwts.*	*grs.*		£.	*s.*	*d.*
1851 - - -	172	16	12	Duty	12	19	3½
1852 - - -	116	0	11		8	14	7½
1853 - - -	91	7	20		5	17	–
1854 - - -	138	10	20		10	7	11
1855 - - -	105	5	10		7	17	11
	624	1	1		45	16	9

Amount paid to the Collector or Clerk for Five Years, at 1 per Cent.

	£.	*s.*	*d.*
1851 - - -	1	15	1
1852 - - -	1	14	3
1853 - - -	1	19	6
1854 - - -	1	14	10
1855 - - -	1	9	3
	8	12	11

Edward Jones,
12 March 1856. Clerk and Collector.

AN ACCOUNT of Gold Work Assayed at the *Chester* Hall for Five Years, the same not being liable to Pay Duty.

	Oz.	*dwts.*
1851 - - -	8,085	16
1852 - - -	9,872	7
1853 - - -	12,643	9
1854 - - -	9,742	5
1855 - - -	11,586	10
	51,930	7

AN ACCOUNT of Silver Work Assayed at the *Chester* Hall for Five Years, the same not being liable to Pay Duty.

	Oz.	*dwts.*
1851 - - -	23,909	7
1852 - - -	21,633	19
1853 - - -	25,060	1
1854 - - -	30,476	9
1855 - - -	26,110	9
	127,190	5

EDINBURGH.

RETURN of the Weight, in Ounces, of WROUGHT GOLD and SILVER PLATE ASSAYED and MARKED, during each of the Five Years prior to the 1st day of January 1856, at the Assay Office in *Edinburgh*, and of the Amount received for Duty, the Amount allowed to the Collector, and the Amount paid to Inland Revenue; distinguishing Gold Plate from Silver Plate, and Plate not liable to Duty from the Plate which is liable to Duty.

YEAR.	Gold Plate.	Silver Plate.	Duty on Gold Plate.	Duty on Silver Plate.	Allowance to Collector.	Paid to Inland Revenue.
	Oz. dwts.	*Oz. dwts.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1851 - -	54 16 ½	15,807 5	38 16 8	987 19 –	25 13 4 ½	1,001 2 3½
1852 - -	64 9	16,870 0	45 13 – ½	1,054 7 6	27 10 –	1,072 10 6½
1853 - -	75 5	20,011 3	53 6 – ½	1,250 13 11	32 12 –	1,271 7 11½
1854 - -	89 17	18,438 10	63 12 10 ½	1,152 8 1½	30 8 –	1,185 13 –
1855 - -	94 2	17,452 18	66 13 1	1,091 7 9	28 19 –	1,129 1 10

All gold and silver plate is liable to duty, with the exception of watch cases, and of gold wares under 18 carats.

The Return is made as at the term of Martinmas of each year, instead of 1 January, in consequence of the Assay Office accounts being annually balanced at that term.

ASSAY OFFICES.

COPY (in continuation of Returns laid upon the Table of the Honourable House) of so much of the Report of the Inspector-general of Stamps and Taxes, dated the 11th day of December 1851, relating to the Assaying and Marking of Gold and Silver Plate, as is applicable to the Assay Offices at Edinburgh and Glasgow.

Inland Revenue, 8 March 1856. *William Garnett.*

EDINBURGH.

THE corporation of the Goldsmiths' Company at Edinburgh (which possesses considerable capital) is composed of about 20 members, all of whom are silversmiths or plate-workers residing there, excepting two, who now reside in London.

Six wardens are elected anuually in the month of October. The deacon for the time being prepares a list, from which the wardens are selected by the company. Certain members are also appointed under the designation of quarter masters, whose duty it is to examine the accounts of the company.

The present wardens are Mr. G. Crichton (deacon and head warden) and Mr. Weir, Mr. Nasmyth, Mr. Caw, Mr. Marshall, and Mr. Robb; the latter acts also as treasurer. The other officers are as follows:—

Assay Master: Mr. George Fenwick.
Assistant ditto and Collector: Mr. Watt.
Clerk: Mr. R. Howden, Writer to the Signet.
A Stamper: John Meil.

The appointments of the assay master and the assistant are considered permanent, but they are re-elected annually. Mr. Fenwick has been 26 years in the office, and Mr. Watt 29.

The wardens are paid only for their attendance each fortnight to assist in examining the accounts, when they receive 2*s.* 6*d.* each. The assay master receives 60*l.* per annum, and the charges for private assays (amounting to about 75*l.*). The collector has 30*l.* per annum, and the stamper 20*l.*, in addition to which he has an allowance of 10*l.* from the corporation; the clerk also has an allowance from them of 40*l.* per annum.

The assay days are Monday, Wednesday, and Friday.

Notes are delivered with the work containing the name and address of the manufacturer, the date, the number and species of the articles, and the weight. The collector attends, and inserts the allowance of one-sixth for waste, the duty, and the assay dues. The assay master enters the particulars of the notes in a book daily, and the assistant assay master keeps a similar entry.

The duty is paid on the delivery of the work, and the money is placed daily in the Bank of Scotland. Interest is allowed on the deposits, which is applied towards the expenses of the office.

Appendix, No. 1.

The plate is examined and scraped by the assay master. If any portion of a parcel containing several articles is suspected, a separate assay is made of it, so as to avoid the necessity of breaking the whole. The difference of quality, if any, is stated to be easily discoverable in the process of scraping. The wardens are occasionally at the office on the assay days, but they do not examine the work.

A small portion of the scrapings of the work is deposited for diet in a box with a double lock, the keys of which are kept by the deacon and treasurer. No trial of the diet has ever been ordered by the Lords of the Treasury, as authorised by the Act; but the box is opened at the end of each year, and a trial is made under the direction of the corporation, which takes place on the last Friday in the month of September. The scrapings not reserved for diet (and from which the assays have been previously made) are handed every three months to the treasurer, and are sold, and the produce carried to the account of the company towards the expenses of the office. The proceeds of the diet after the annual trial are applied towards the expense of a dinner to the corporation.

The collector keeps a cash-book containing an abstract of the quantities of gold and silver assayed daily, the duty thereon, and the hall dues received. The wardens and quarter masters examine the collector's book, and compare it with the bank book every fortnight, and the clerk, who presides at every quarterly meeting, also checks the accounts. The collector makes up the necessary return for the Stamp Office, and delivers it with the workers' notes, and the duty to the cashier at that office.

The charges for assaying and marking are 1*d.* an ounce for silver and 1*s.* for gold. The private assays 3*d.* for silver and 1*s.* 6*d.* for gold.

The marks used at Edinburgh are—
The city arms, a castle.
The thistle.
The variable letter, which is changed annually.
The Queen's head.

The punches are renewed annually, and are locked up in a box with two locks, the keys of which are kept by the assay master and his assistant.

The work is received principally from manufacturers in Edinburgh. Occasionally plate is received from Aberdeen, Inverness, and Perth, but very rarely from any other place. It is stated that the trade can now get plate from London much cheaper than they can manufacture it, and hence there is a considerable falling off in the quantity brought to the assay offices in Scotland.

No plate is marked before the manufacturers' names and marks have been registered at the office, for which purpose a proper book is kept, and the marks are impressed upon a silver plate, and numbered consecutively.

Remarks.

The mode of conducting the business of this office appears to be regular, and the duty of the assay master is performed in a satisfactory manner. Occasional supervision is maintained by the wardens over the proceedings of the office, and the accounts are carefully kept and checked.

GLASGOW.

The Goldsmiths' Company at Glasgow was established under the Act 59 Geo. 3, c. 28, and is regulated (as well as that at Edinburgh) by the Act 6 & 7 Will. 4, c. 69. It is composed of plate-workers and silversmiths, being inhabitants of Glasgow, and consists of about 27 members.

Four wardens are elected annually on the first Monday in July. The present wardens are Mr. David Macdonald (senior warden and deacon), Mr. David C. Rait, Mr. David Sutherland, and Mr. W. C. Shaw (junior wardens).

The only other officers are—
An assay master, Mr. John Patterson, who also acts as clerk.
A scraper and marker.

The wardens are not paid officers. The assay master receives 80*l.* per annum, and the marker 30*l.* per annum, which salaries are paid out of the charges for assaying and marking.

The usual assay days are Tuesday and Friday in each week.

Notes are delivered with the work to be assayed, specifying the name and residence of the worker, the date, the number and species of the articles, the gross weight, the deduction of one-sixth for waste, the duty on the net weight, and the assay dues, which particulars are entered in a book daily by the assay master.

The plate is weighed and examined by the assay master only, but if any doubt arises in his mind as to the quality of the silver or otherwise, he calls in the wardens, if they do not happen to be present. Work is occasionally broken; perhaps about four or five times in the year. The worker, however, is allowed to separate any article about which any doubt may exist, with the view to a distinct assay being made of it, so that the whole of the parcel shall not be broken. The work is marked before it is assayed, but if found worse than standard, the marks are defaced.

The

Appendix, No. 1.

The duty is paid before the work is taken away, and it is placed in the bank in the name of the company, till the end of the quarter, when the assay master, who acts as accountant, makes out an account for the Stamp Office, and pays the duty to the distributor. The notes delivered with the work are sent with the account, and a clerk from the Stamp Office examines them with the assay master's book.

Interest is allowed for the deposits at the bank, which is carried to the account of the company, as also the allowance for receiving the duty, the charges for marking, and the proceeds of the scrapings, which are weighed periodically and sold, as authorised by the Act. The assay master keeps a cash book, in which he enters the receipts and expenses of the company. The expenses sometimes exceed the income. In the year ending 24th June 1851, the receipts amounted to 124 *l.* 19 *s.* 3 ½ *d.* only, and the expenses to 136 *l.* 8 *s.* 10 *d.*

The usual charges for assaying and marking are ¾ *d.* per ounce for silver (but which was increased in the last year to 1 *d.*, on account of the inadequacy of the office funds), and 1 *s.* per ounce for gold assays.

The marks used at this office are—

The city arms, a tree with a fish, bird, and a bell.
The lion rampant.
The variable letter, which is changed annually at the election of guardians.
The Queen's head.

The mark of the thistle, which is directed by the Act 6 & 7 Will. 4, c. 69, to be impressed on plate assayed in Scotland, is not used at the office. The question of substituting that mark for the lion rampant (the mark directed by the Act 59 Geo. 3, c. 28, incorporating the company at Glasgow) was discussed by the guardians at the time of the passing of the Act, but as it was not considered imperative, the old mark has been continued. No legal opinion, however, was taken upon the point.

The punches are renewed annually at the expense of the company. They are kept in a box with one lock, the key of which is kept by one of the wardens, and is sent to the office by the marker on each assay day, and returned after the work is over.

The diet is deposited in a box with two locks, the keys of which are kept by the assay master and the senior warden. It has never been required to be sent to London for trial, but it is tried annually before the wardens.

No work is received from manufacturers at any place but Glasgow. There are not more than four at present who send plate, but work has occasionally been received from some others. No formal register has been kept of the names and marks of the manufacturers, and it is evident that this regulation has been much neglected.

The assay master produced a plate on which the marks of a few manufacturers had been impressed; but on comparing it with the names found in the book containing the particulars of work assayed, the marks of several manufacturers could not be discovered.

Remarks.

The only irregularities discoverable at this office are, that the mark of the thistle is not used for impressing the plate, in accordance with the Act for regulating the assay offices in Scotland, for which omission no sufficient reason is assigned, and that proper care has not been taken to enforce the regulation of the Act as to the registry of the names and marks of the manufacturers. The apparatus for making the assays appears to be pretty good, and the assay master is apparently a steady and intelligent person. The safe custody of the punches and diet is not so strictly provided for by the Scotch as by the English Acts, which seems certainly to be a defect, and might lead to abuses in the offices.

The assay master stated that there was reason to believe that a considerable quantity of plate is made at Aberdeen and other towns in the north of Scotland, which is not brought to the assay offices, and for which, consequently, no duty is paid.

Appendix, No. 2.

Appendix, No. 2.

RETURNS of the Income of each of the last Ten Years derived from Assays, and the Manner in which such Income has been Annually Expended or Disposed of.

YORK.

Sir, 13 March 1856.

I am directed by the Goldsmiths' Company to inform you that there is no income derived from assays of gold and silver wares at the York Assay Office, the assay master being allowed an annual salary, paid by the company, in lieu of any moneys he might derive from the assaying and stamping such gold and silver wares.

The salary allowed has extended over a period of more than ten years.

I am, &c.
(signed) *Stephen Baker*,
Secretary to Goldsmiths' Company.

Appendix, No. 2.

NEWCASTLE-UPON-TYNE.

Goldsmiths' Hall, Newcastle-upon-Tyne,
14 March 1856.

Sir,

In answer to your inquiry respecting the return of the income of each of the last ten years derived from assays, and the manner in which such income was annually expended or disposed of at this assay office, we have the honour to inform you that the late assay master, Mr. Frank Somerville, has left no records of private assays made by him, when in the above capacity. We cannot, therefore, furnish you with them. However, we beg to enclose you the number of gold and silver assays made by the present assay master, which will be about the average of the last ten years, and which will perhaps serve your purpose. The income derived from the same has been disposed of by the assay master, as his perquisite, for private purposes.

We have, &c.
(signed) *Thomas Sewell,* *Thomas Reid,* } Wardens.

AN ACCOUNT of the Expenditure and Receipts of the Assay Office at *Newcastle-upon-Tyne*, for the Year ending Michaelmas 1855.

Receipts:	£.	s.	d.	Expenditure:	£.	s.	d.
Stamping 12,013 oz. 12 dwts. of silver, at ½ *d.* per ounce	25	–	6	Assayer	44	9	9
Stamping 263 oz. 9 dwts. 12 grs. of gold, at 6 *d.* per ounce	6	11	9	Stamper	5	–	–
Collecting duty	9	7	6	Rent	12	12	–
154 private silver assays } 63 private gold assays }	3	10	–	Charcoal	8	–	–
Sale of diet	8	13	8	Rates	1	7	–
	53	3	5	Sundry repairs, materials, &c.	2	13	–
Balance levied upon the trade	20	18	4				
£.	74	1	9	£.	74	1	9

17 March 1856.

Thomas Sewell, *Thomas Reid,* } Wardens of the Goldsmiths' Company.

ASSAYS made by present Assay Master during One Year, ending 13th December 1855.

	£.	s.	d.
Gold Assays:			
No., 63, at 6 *d.* each	1	11	6
Silver Assays:			
No., 154, at 3 *d.* each	1	18	6
£.	3	10	–

SHEFFIELD.

A RETURN of the INCOME of each of the last Ten Years derived from the MARKING of SILVER GOODS Assayed at the Sheffield Assay Office, and the Manner in which such Income has been Annually Expended or Disposed of.

INCOME.

For the Year ending 31 December	Marking.	Private Assays.	Goods Broken up.	Silver.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1846	305 8 5	3 1 –	– 6 4½	29 10 6	338 6 3½
1847	270 12 9½	2 12 6	3 16 1½	24 – –	301 1 5
1848	217 10 6	2 11 8	1 1 6	19 13 6½	240 17 2½
1849	226 6 2½	2 14 2	1 1 –	18 19 –	249 – 4½
1850	253 7 6½	2 19 6	– 3 –	19 13 1	276 3 1½
1851	275 12 5½	2 13 8	– 9 –	6 3 11	284 19 – ½
1852	267 18 11	3 15 2	– – –	21 15 9	293 9 10
1853	381 19 7½	5 2 –	– 11 6	23 8 7	411 1 8½
1854	359 12 4	4 16 2	1 7 –	28 19 2½	394 14 8½
1855	337 3 8½	4 3 –	4 2 4½	31 13 2	377 2 3
				£.	3,166 15 11½

N. B.—This income arises from the charges made to the manufacturers for defraying the expenses of the office, law proceedings, &c., &c., and is altogether independent of the amount received for duty, which has been paid over to the Inland Revenue, or otherwise accounted for, as stated in the accountant's return of March last.

EXPENDITURE OR DISPOSAL.

For the Year ending 31 December	The Mint, for trying Dict, and to Messenger conveying it.	Rates, Taxes, Porters' Wages, Coals, Marks, Charcoal, Cupels, Muffles, Lead, Stationer, Repairs, Painting, &c., &c.	Salaries.			Parliamentary and Law Charges.	TOTAL.
			Law Clerk.	Wardens.	Assay Master.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1846	14 3 –	69 18 2½	21 – –	60 – –	109 4 –	– –	274 5 2½
1847	14 3 –	107 7 6	21 – –	60 – –	109 4 –	– –	311 14 6
1848	14 3 –	84 13 3	21 – –	60 – –	109 4 –	– –	289 – 3
1849	14 3 –	87 7 7	21 – –	60 – –	109 4 –	– –	291 14 7
1850	14 3 –	80 5 4	21 – –	60 – –	119 14 –	– –	295 2 4
1851	– –	77 – 8½	21 – –	60 – –	130 4 –	– –	288 4 8½
1852	28 6 –	80 17 3	21 – –	60 – –	130 4 –	– –	320 7 3
1853	– –	83 6 11	21 – –	60 – –	130 4 –	14 18 3	309 9 2
1854	14 3 –	73 7 3½	21 – –	70 – –	137 13 –	– –	316 3 3½
1855	28 6 –	91 2 9½	21 – –	70 – –	130 – –	44 10 5	384 19 2½
						£.	3,081 – 6

Sheffield Assay Office,
2 April 1856.

Albert Jonathan Buxton,
Warden.

Appendix, No. 2.

GLASGOW.

RETURN of the INCOME of each of the last Ten Years derived from ASSAYS, and the Manner in which such Income has been Annually Expended or Disposed of at the Assay Office at *Glasgow*.

		£. s. d.	£. s. d.
From June 1845 to June 1846 -	73 gold assays, at 1 *s.* - -	3 13 –	
Ditto - - - ditto - - -	244 silver ditto, at 3 *d.* - -	3 1 –	6 14 –
From June 1846 to June 1847 -	44 gold assays, at 1 *s.* - -	2 4 –	
Ditto - - - ditto - - -	209 silver ditto, at 3 *d.* - -	2 12 3	4 16 3
From June 1847 to June 1848 -	68 gold assays, at 1 *s.* - -	3 8 –	
Ditto - - - ditto - - -	266 silver ditto, at 3 *d.* - -	3 6 6	6 14 6
From June 1848 to June 1849 -	84 gold assays, at 1 *s.* - -	4 4 –	
Ditto - - - ditto - - -	234 silver ditto, at 3 *d.* - -	2 18 6	7 2 6
From June 1849 to June 1850 -	89 gold assays, at 1 *s.* - -	4 9 –	
Ditto - - - ditto - - -	146 silver ditto, at 3 *d.* - -	1 11 6	6 – 6
From June 1850 to June 1851 -	94 gold assays, at 1 *s.* - -	4 14 –	
Ditto - - - ditto - - -	158 silver ditto, at 3 *d.* - -	1 19 6	6 13 6
From June 1851 to June 1852 -	99 gold assays, at 1 *s.* - -	4 19 –	
Ditto - - - ditto - - -	139 silver ditto, at 3 *d.* - -	1 14 9	6 13 9
From June 1852 to June 1853 -	131 gold assays, at 1 *s.* - -	6 11 –	
Ditto - - - ditto - - -	140 silver ditto, at 3 *d.* - -	1 15 –	8 6 –
From June 1853 to June 1854 -	157 gold assays, at 1 *s.* - -	7 17 –	
Ditto - - - ditto - - -	138 silver ditto, at 3 *d.* - -	1 14 6	9 11 6
From June 1854 to June 1855 -	178 gold assays, at 1 *s.* - -	8 18 –	
Ditto - - - ditto - - -	131 silver ditto, at 3 *d.* - -	1 12 9	10 10 9

The proceeds of these assays have been annually applied towards the expenses of the Goldsmiths' Company.

Note.—In addition to the preceding, upwards of 200 silver assays are annually taken in private by the assay master, at the same rates as the foregoing, for the convenience of the trade, the assay office being open only two days in each week. The private assays are taken by the liquid process, introduced by M. Gay Lussac, and now in general practice in France.

13 March 1856.

D. C. Rait, Senior Warden.
James Paterson, Assay Master.

EXETER.

SUMS of Money received by the Goldsmiths' Company for Assaying and Marking Gold and Silver Wares for each of the last Ten Years.

		£.	s.	d.
For the Year	1846	194	–	–
	1847	197	–	–
	1848	190	–	–
	1849	186	–	–
	1850	173	–	–
	1851	158	–	–
	1852	153	–	–
	1853	200	–	–
	1854	192	–	–
	1855	182	–	–

In addition to the above sums, the sale of the diet has produced on an average the sum of 11*l.* per annum.

ANNUAL AMOUNT Expended by the Goldsmiths' Company in Assaying and Marking Gold and Silver Wares for the last Ten Years.

		£.	s.	d.
For the Year	1846	194	–	–
	1847	197	–	–
	1848	190	–	–
	1849	186	–	–
	1850	157	–	–
	1851	156	15	–
	1852	147	8	–
	1853	160	2	3
	1854	158	–	–
	1855	172	19	1

For the first four years of this Return, the then assay master, in consequence of marking five days in the week, had the whole of the income, and paid the expenses out of it; since then the marking days have been reduced to three in each week, which causes the difference in the income and expenditure of the last six years.

Assay Office, Exeter Goldsmiths' Hall, 25 March 1856.

(signed) *Charles Pippett*, Clerk to the Company.

BIRMINGHAM.

STATEMENT of Receipts from July 1845 to July 1855.

	1845 to 1846.	1846 to 1847.	1847 to 1848.	1848 to 1849.	1849 to 1850.	1850 to 1851.	1851 to 1852.	1852 to 1853.	1853 to 1854.	1854 to 1855.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Silver work assayed and marked	440 4 1	434 17 –	357 6 11	318 13 10	341 8 10	363 14 2	333 11 8	378 5 1	414 6 6	314 8 3	3,726 16 4
Gold - - ditto - - ditto	202 17 3	185 1 10	172 13 6	151 6 6	190 15 10	215 6 7	216 2 5	220 10 2	263 10 2	299 15 4	2,117 19 7
Silver - - ditto - - broken	3 6 2	2 9 8	3 – 8	– 19 5	1 6 10	1 18 7	2 13 2	2 4 7	1 6 2	1 17 –	21 2 3
Gold - - ditto - - ditto	4 10 9	4 17 1	3 1 2	4 1 7	1 2 –	2 2 10	1 – 5	– 5 4	1 4 5	– 10 8	22 16 3
Sale of diet	35 18 8	38 3 8	82 6 3	53 16 3	43 2 9	34 6 5	44 – 5	47 13 6	59 13 2½	52 9 7	491 10 8½
Muffles sold	- - -	- - -	– 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	– 10 6
Dividends on stock	22 1 10	28 8 –	28 8 –	28 8 –	23 13 4	23 13 4	11 16 8	44 3 8	20 10 4	28 4 1	259 7 3
Private assays	- - -	- - -	- - -	- - -	- - -	- - -	- - -	20 11 6	18 4 6	17 11 –	56 7 –
	708 18 9	693 17 3	647 7 –	557 5 7	601 9 7	641 1 11	609 4 9	713 13 10	778 15 3½	744 15 11	6,696 9 10½
Sale of stock	- - -	- - -	- - -	- - -	140 5 –	- - -	- - -	103 15 –	- - -	- - -	244 – –
Balance in 1844	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	198 11 7½
£.	708 18 9	693 17 3	647 7 –	557 5 7	741 14 7	641 1 11	609 4 9	817 8 10	778 15 3½	744 15 11	7,139 1 6

STATEMENT of Payments made from July 1845 to July 1855.

	1845 to 1846.	1846 to 1847.	1847 to 1848.	1848 to 1849.	1849 to 1850.	1850 to 1851.	1851 to 1852.	1852 to 1853.	1853 to 1854.	1854 to 1855.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Assay-masters' salaries	218 8 –	294 – –	284 11 –	310 16 –	289 16 –	321 6 –	225 15 –	211 14 –	209 12 –	215 18 –	2,581 16 –
Wardens' fees	104 – –	140 – –	147 10 –	148 10 –	145 – –	150 – –	150 – –	153 10 –	182 12 –	197 – –	1,518 2 –
Servants' wages	107 3 –	145 13 –	136 12 –	101 16 6	99 12 6	99 6 –	94 1 6	84 11 –	88 18 –	95 15 –	1,053 8 6
Ground-rent	12 12 6	12 12 5	12 12 6	12 12 6	12 12 6	12 12 6	13 – –	12 12 6	12 12 6	12 5 –	126 4 11
Rates and taxes	10 1 4½	6 2 6½	11 12 9½	7 12 2½	9 1 4½	12 10 2½	– 1 10½	7 15 8	12 – 4½	10 3 6	87 1 11
Law costs	7 10 3	48 7 5	4 15 8	4 15 2	5 3 –	10 6 6	- - -	102 14 9	23 16 –	17 11 5	225 – 2
Stationery	3 3 –	3 14 8	5 4 6	– 12 –	3 19 –	1 10 –	- - -	5 3 3	4 13 6	4 7 6	32 7 5
Materials for assaying	15 4 5½	22 16 3	25 5 8	17 7 3½	10 15 4	10 19 4	1 1 2	4 6 7	28 7 4	24 9 3	160 12 8
Punches and tools	5 18 –	12 8 6	4 8 9	2 6 1	2 9 9	2 5 –	– 16 –	6 7 3	9 9 4	5 – 9	51 9 5
Fire insurance	1 7 6	- - -	1 7 6	2 15 –	1 7 6	1 7 6	1 7 6	1 7 6	1 7 6	1 7 6	13 15 –
Mint fees on trial of diet	19 3 –	19 3 –	19 3 –	19 3 –	19 3 –	19 3 –	18 18 –	19 8 –	19 3 –	19 3 –	191 5 –
Hotel bill	19 8 –	35 19 –	16 2 6	17 2 6	19 4 –	17 – –	35 – –	- - -	- - -	12 12 –	172 8 –
Sundry small payments	15 16 10½	8 3 2	5 4 1	4 16 4½	6 4 –	8 11 8	8 9 6½	11 8 4	6 16 5½	19 17 2	95 7 8
Repairs to building	10 19 –	2 11 –	2 3 11	- - -	4 10 –	3 10 –	4 2 11½	4 14 4	– 6 9	5 17 10	38 15 9½
Deputation expenses	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	9 4 –	12 16 6	22 – 6
	550 14 11½	751 10 11½	676 13 10½	650 4 7½	628 17 11½	670 7 8½	552 13 6½	625 8 2	608 18 9	654 4 5	6,369 14 11½
Purchase of stock	102 12 6	195 5 –	- - -	- - -	- - -	- - -	- - -	- - -	150 – –	301 2 9	749 – 3
£.	653 7 5½	946 15 11½	676 13 10½	650 4 7½	628 17 11½	670 7 8½	552 13 6½	625 8 2	758 18 9	955 7 2	7,118 15 2½

10 March 1856.

William Westwood, Jun.

CHESTER.

INCOME.	£.	s.	d.
1846:			
Income of the Chester Assay Office for marking gold and silver watch-cases, gold and silver plate, and private assays of gold and silver	294	18	11½
£.	294	18	11½
1847:			
Income	285	15	4
£.	285	15	4
1848:			
Income	292	3	3
£.	292	3	3
1849:			
Income	291	12	9½

EXPENDITURE.	£.	s.	d.
1846:			
Thomas Lowe, assay master	122	–	11
Joseph Duke, assistant	64	12	6
Edward Jones, clerk	18	1	–
John Lowe and James Evans, wardens	9	5	–
William Hyatt, weigher	4	12	6
Mr. Bage, surgeon	2	2	–
Rent of assay office	11	5	–
Rates and taxes	1	9	11
Repairing and alteration of premises	4	12	9
Stationery and printing	3	3	10
Assay apparatus	4	9	9
Travelling expenses, &c.	39	1	–
Punches	1	14	–
Carriage and postage	1	18	9
Coal and gas	1	6	5
Sundry small sums	5	3	7½
£.	294	18	11½
1847:			
Thomas Lowe, assay master	170	1	9
Joseph Duke, assistant	58	10	–
Edward Jones, clerk	17	8	–
John Lowe and John Garner, wardens	9	–	–
Mr. Bage, surgeon	2	2	–
William Hyatt, weigher	4	10	–
Rent of assay office	10	–	–
Assay apparatus	1	7	10
Stationery and printing	2	9	6
Punches	1	14	7
Carriage and postages	1	2	1½
One year's interest of 100 *l.*, Mrs. Scott	5	–	–
Sundry small sums	2	9	6½
£.	285	15	4
1848:			
Thomas Lowe, assay master	160	3	4½
Joseph Duke, assistant	58	10	–
John Lowe and John Garner, wardens	9	–	–
William Hyatt, weigher	–	6	–
Mr. Bage, surgeon	2	2	–
Rent of assay office	10	–	–
Assessed taxes	11	–	7
Mrs. Scott, one year's interest on 100 *l.*	5	–	–
Mrs. Edwards, one year and six months' interest on 100 *l.*	7	10	–
Stationery and printing	2	9	10
Assay apparatus	2	4	6
Punches	2	15	5
Postage and carriage	–	19	2
Edward Jones, clerk	17	8	–
Gas light company	–	15	4
Sundry small sums	1	19	–½
£.	292	3	3
1849:			
Thomas Lowe, assay master	126	14	8½
Joseph Duke, assistant	34	11	–
Joseph Green, ditto	38	–	–
John Twemlow	2	–	–
Edward Jones, clerk	17	8	–
John Garner, scraper	6	10	9
John Lowe and John Garner, wardens	9	–	–
Mr. Bage, surgeon	2	2	–
Rent and taxes	15	14	7½
Assay apparatus	7	4	7
Ironmongery and silver	1	10	–
Stationery	–	15	2
Mrs. Scott, one year's interest on 100 *l.*	5	–	–
Mrs. Edwards, one year and six months' interest on 100 *l.*	7	10	–

(*continued*)

CHESTER—*continued.*

INCOME.	£.	s.	d.	EXPENDITURE.	£.	s.	d.
1849—*continued.*				1849—*continued.*			
	291	12	9½	Gas light and fittings	1	18	8
				Coal and coke	–	15	7
				Punches	1	8	–
				Travelling expenses	6	2	6
				Carriage and postage	2	5	10
				Sundry small sums	5	1	4½
£.	291	12	9½	£.	291	12	9½
1850:				1850:			
Income	617	–	9	Thomas Lowe, assay master	348	18	10½
				Joseph Green, assistant	104	–	–
				Edward Jones, clerk	18	14	–
				John Lowe and John Garner, wardens	9	–	–
				Mr. Bage, surgeon	2	2	–
				John Garner, scraper	35	17	6
				Rent and taxes	13	18	4½
				Stationery and printing	5	1	4
				Punches	1	16	–
				Ironmongery	5	7	5
				Assay apparatus	4	6	3
				Coal, coke, and gas	6	13	10
				Travelling expenses	4	19	–
				Postage and carriage	5	13	8
				Mrs. Scott and Mrs. Edwards' interest	10	–	–
				Repairs and cleaning office	4	17	6
				Mr. John Lowe, balance due him at 1st February 1847	32	8	8
				Sundry small sums	3	6	4
£.	617	–	9	£.	617	–	9
1851:				1851:			
Income	756	9	4	Thomas Lowe, assay master	503	14	11
				Joseph Green, assistant	108	8	–
				Edward Jones, clerk	20	–	–
				John Lowe and John Garner, wardens	9	–	–
				John Garner, scraper	42	14	9
				Mr. Bage, surgeon	2	2	–
				Rent	10	–	–
				Ironmongery, &c.	4	4	3
				Stationery and printing	2	14	11
				Assay apparatus	1	6	6
				Coal, coke, and gas	3	18	7
				Travelling expenses	10	16	6
				Repairs and cleaning office	2	18	9
				Mrs. Scott and Mrs. Edwards' interest	10	–	–
				Postage and carriage	8	1	11
				Punches	1	–	–
				Bad debts	7	18	9
				Sundry small sums	7	9	6
£.	756	9	4	£.	756	9	4
1852:				1852:			
Income	814	13	2	Thomas Lowe, assay master	535	7	4
				Joseph Green, assistant	121	–	–
				Edward Jones, clerk	21	13	–
				John Lowe and John Garner, wardens	10	–	–
				Mr. Bage, surgeon	2	2	–
				John Garner, scraper	32	6	6
				William Whitehouse, scraper	17	6	6
				Rent and taxes	10	7	6
				Repairs and cleaning office	17	10	–
				Assay apparatus	4	7	6
				Mrs. Scott and Mrs. Edwards' interest	10	–	–
				Postage and carriage	9	8	1
				Solicitor's bill	2	3	10
				Stationery and printing	3	–	3
				Ironmongery and punches	4	18	2
				Travelling expenses	4	7	–
				Coal and coke	4	17	6
				Sundry small sums	3	18	–
	814	13	2	£.	814	13	2

CHESTER—*continued.*

INCOME.	£.	s.	d.
1853:			
Income	994	1	11½
£.	994	1	11½
1854:			
Income	905	2	11
Balance	70	8	4½
£.	975	11	3½
1855:			
Income	965	18	2
£.	965	18	2

EXPENDITURE.	£.	s.	d.
1853:			
Thomas Lowe, assay master	312	2	6
Joseph Green, assistant	130	–	–
Edward Jones, clerk	24	18	–
John Lowe and John Garner, wardens	10	–	–
John Garner, scraper	52	14	–
Mr. Bage, surgeon	2	2	–
Rent and taxes	11	13	4
Repairs, cleaning and altering office	9	12	8
Ironmongery and punches	9	16	10
Stationery and printing	2	17	11
Assay apparatus and new assay scales	13	–	6
Travelling expenses	11	15	–
Repaid loan and interest to Mrs. Scott	107	10	–
Ditto to Mrs. Edwards	106	–	–
Carriage and postage	15	10	9
Coal, coke, and gas	13	4	– ⅓
Sundry small sums	–	5	11½
	833	4	6
Balance	160	17	5½
£.	994	1	11½
1854:			
Thomas Lowe, assay master	300	–	–
Joseph Green, assistant	140	–	–
Edward Jones, clerk	26	–	–
John Garner, scraper	54	12	–
John Lowe and John Garner, wardens	10	–	–
Daniel Davies, auditor	2	17	–
Mr. Bage, surgeon	2	2	–
Rent, taxes, and insurance	16	3	10
Assay apparatus and new weights	8	5	6
Part purchase and conveyance of office	322	1	10
Travelling expenses	13	9	1
Repairs, altering and cleaning office	30	13	11
Ironmongery	17	11	11
Stationery and printing	3	9	7
Coal and coke	8	13	4
Postage and carriage	11	19	5
Punches	4	8	–
Sundry small sums	3	3	10½
£.	975	11	3½
1855:			
Thomas Lowe, assay master	300	–	–
Joseph Green, assistant	150	–	–
Edward Jones, clerk	40	16	–
John Garner, scraper	54	12	–
John Lowe and John Garner, wardens	15	15	–
Daniel Davies, auditor and assistant	11	13	6
Thomas Woolley, weigher	2	10	–
Mr. Bage, surgeon	2	2	–
Repairs and cleaning office	16	1	1½
Stationery and printing	3	8	3
Remaining part of purchase money	104	–	–
Coal, coke, &c.	9	8	6
Assay apparatus	5	8	8
Rates, taxes, and insurance	8	14	6
Travelling expenses	20	9	9
Postage and carriage	12	6	4
Ironmongery and punches	14	–	–
Solicitor's bill	55	15	3
Mr. Bolland's bill	15	15	–
Messrs. Moulton & Jones	6	6	11½
Sundry small sums	14	4	11
Mr. John Lowe	15	15	–
	879	2	9
Balance	86	15	5
£.	965	18	2

John Lowe, Warden of Goldsmiths' Hall, Chester.

LONDON.

RETURN of the Income of each of the Ten Years ending Lady-day 1855 derived by the GOLDSMITHS' COMPANY of *London* from ASSAYING and MARKING of GOLD and SILVER PLATE, and of the Manner in which the same has been Annually Expended or Disposed of.

	1846.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	TOTAL.
INCOME for the year ending Lady-day	£. 4,473	£. 4,382	£. 3,844	£. 3,416	£. 3,612	£. 3,795	£. 3,970	£. 4,697	£. 4,866	£. 4,492	£. 41,547
EXPENDITURE for the same time.											
Annuities	504	488	590	390	390	390	390	300	480	390	
Courts and Committees	325	312	325	237	244	252	214	269	222	200	
Miscellanies	580	438	516	653	336	472	314	437	419	341	
Rent and Taxes	539	562	554	572	513	559	448	585	510	505	
Salaries of the Officers of the Assay Office	2,231	2,212	2,255	2,242	2,193	2,083	1,925	2,662	2,430	2,303	
£.	4,179	4,012	4,240	4,094	3,676	3,756	3,291	4,253	4,061	3,739	39,301

Note.—The item "Miscellanies" comprises sums paid for presses, punches, tools, scales, melting pots, assay glasses, metals for assaying, bone ash and making cupels, nitric acid, flatting, mufflers, repairs of the laboratory and offices, coals, coke, charcoal, wood, gas, water, printing, stationery, and petty expenses.

The item "Rent and Taxes" includes residences for two of the chief officers and the income tax on the assay officers' salaries.

The difference between the amount received in the ten years and the amount expended has been disposed of in the manner stated by Mr. Prideaux, in his evidence, in answer to Question No. 1041.

Goldsmiths' Hall, 9 April 1856. *Walter Prideaux.*

EDINBURGH.

RETURN of the INCOME of each of the last Ten Years derived from ASSAYS, and the Manner in which such Income has been Annually Expended or Disposed of at the Assay Office at *Edinburgh*.

HALL, OR ASSAY DUES:

	£.	s.	d.
1846	116	2	2 ½
1847	87	14	1 ¾
1848	75	17	6 ½
1849	60	13	3
1850	75	10	10 ½
1851	68	3	7
1852	73	10	3 ½
1853	87	4	1 ¾
1854	81	7	6 ½
1855	77	9	6

The Return made is at the term of Martinmas of each year, as above, for the reason there stated.

These assay dues are expended: 1. In payment of the salary of the assay master; 2. in payment of the officer's salary; 3. in payment of the rent of the office; 4. in payment of the necessary expenses in carrying on the business of the office.

Remarks.

Remarks.

It may be remarked, that, a few years ago, a deputation was appointed by the Inland Revenue Department of London to inspect the management of the Edinburgh Assay Office, and that they expressed themselves entirely satisfied therewith; and that an official from the Edinburgh Inland Revenue Department inspects the books of the collector from time to time, and has always expressed himself completely satisfied with the manner in which the business is conducted.

There is a Court of Wardens, one of whom, fortnightly, visits the Assay Office, and inspects the books of the collector and assay master, and docquets the same.

It is proper to state, that with the most economical management, the income barely meets the expenditure, and it is therefore respectfully submitted that the allowance for collection ought to be increased.

It may be added, that the hall or assay dues are levied at the statutory maximum, 6 & 7 Will. 4, c. 4. Section 15 of this Act contemplates an "overplus" to be applied "in the prosecution of suspected offenders against this Act." But there is no "overplus."

William Cross, Deacon of the Incorporation.
Rob. Howden, Clerk to the Incorporation.

Goldsmiths' Assay Office, Edinburgh,
17 March 1856.

DUBLIN.

CORPORATION OF GOLDSMITHS.

RETURN of the INCOME and EXPENDITURE of the ASSAY OFFICE in *Dublin* (*Ireland*), during 10 Years prior to the Year 1856.

INCOME.

	GOLD AND SILVER, AND WATCH CASES.	Touch-penny received from the Manufacturers.	Receiver's Fees on the Collection of Duty.	Deputy Assay Master's Salary received out of the Duty.	TOTAL Income Annually.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
1846	Oz. dwts. 34,014 9	141 14 6	116 13 1	64 12 3	337 8 6
	866 watch cases	14 8 8			
1847	19,858 10	82 14 4	64 5 2	64 12 3	226 19 5
	923 watch cases	15 7 8			
1848	17,878 13	74 9 9	57 12 9	64 12 3	209 18 5
	851 watch cases	13 3 8			
1849	14,785 16	61 12 –	47 6 4	64 12 3	188 11 11
	904 watch cases	15 1 4			
1850	12,633 14	52 19 2	41 15 3	64 12 3	172 6 4
	779 watch cases	12 19 8			
1851	14,592 14	60 16 1	47 – 6	64 12 3	185 1 6
	758 watch cases	12 12 8			
1852	15,518 2	64 13 2	50 2 4	64 12 3	191 11 1
	730 watch cases	12 3 4			
1853	18,590 18	77 9 3	60 5 9	64 12 3	213 1 7
	643 watch cases	10 14 4			
1854	18,914 8	78 16 3	60 15 6	64 12 3	213 – 8
	530 watch cases	8 16 8			
1855	18,619 11	77 11 8	60 2 10	64 12 3	213 4 5
	650 watch cases	10 16 8			
	Gold; no duty 11 6	– 1 –			
				£.	2,151 3 10

RETURN of the Income and Expenditure of the Assay Office in *Dublin*—continued.

EXPENDITURE.

	Mark Punches, Fuel, Bone Ashes, Muffles, and other Materials used in Assaying.	Assay Master's Salary.	Deputy Assay Master's Salary.	Weigher's and Drawer's Reduced Salary.	Allowance to Superannuated Weigher and Drawer.	TOTAL Expenses Annually.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1846 - - -	21 9 –	142 19 5	64 12 3	39 – –	42 14 10	310 15 6
1847 - - -	15 4 10	100 8 4	64 12 3	30 – –	18 9 6	228 14 11
1848 - - -	13 6 2	93 8 7	64 12 3	26 14 1	15 17 8	213 18 9
1849 - - -	9 7 1	83 12 11	64 12 3	25 15 5	16 2 6	199 10 2
1850 - - -	9 15 9	73 10 6	64 12 3	26 15 5	- - -	174 13 11
1851 - - -	11 9 10	82 19 1	64 12 3	26 3 2	- - -	185 4 4
1852 - - -	11 6 –	88 16 10	64 12 3	28 1 –	- - -	192 16 1
1853 - - -	10 13 1	108 15 10	64 12 3	33 3 1	- - -	217 4 3
1854 - - -	15 12 2	94 19 6	64 12 3	33 3 2	- - -	208 7 1
1855 - - -	9 19 –	111 12 8	64 12 3	33 14 11	- - -	219 18 10
					£.	2,151 3 10

Thomas Ryves Metcalfe,
Clerk of the Corporation.

CORPORATION of GOLDSMITHS' Account of the INCOME and EXPENDITURE of their ASSAY OFFICE in *Dublin* (*Ireland*), during Ten Years prior to the Year 1856.

Dr. *Cr.*

	£. s. d.		£. s. d.
1846.—Touchpenny received on 34,014 oz. 9 dwts. - - - - - -	141 14 6	1846.—Fuel, bone ashes, muffles, and punches, &c. - - - - - - -	21 9 –
Ditto on 866 watch cases - -	14 18 8	Cash paid to assay master - -	142 19 5
Receiver's fees on collection of duty -	116 13 1	„ deputy assay master's salary -	64 12 3
Deputy assay master's salary - -	64 12 3	„ weigher and drawer's salary -	39 – –
		„ superannuated weigher and drawer - - - -	42 14 10
		Balance in hands - -	27 3 –
£.	337 18 6	£.	337 18 6
1847.—To Balance in hands - - -	27 3 –	1847.—Fuel, bone ash, muffles, mark punches, &c. - - - - - - -	15 4 10
Touchpenny received on 19,858 oz. 10 dwts. - - - - - -	82 14 4	Cash paid to assay master - -	100 8 4
Ditto on 923 watch cases - -	15 7 8	„ deputy assay master's salary -	64 12 3
Receiver's fees on collection of duty -	64 5 2	„ weigher and drawer's salary -	30 – –
Deputy assay master's salary - -	64 12 3	„ superannuated weigher and drawer - - - -	18 9 6
		Balance in hands - -	25 7 6
£.	254 2 5	£.	254 2 5
1848.—To balance in hands - - -	25 7 6	1848.—Fuel, bone ash, muffles, and mark punches - - - - - -	13 6 2
Touchpenny received on 17,878 oz. 13 dwts. - - - - - -	74 9 9	Cash paid to assay master - -	93 8 7
Ditto on 851 watch cases - -	13 3 8	„ deputy assay master's salary -	64 12 3
Receiver's fees on collection of duty -	57 12 9	„ weigher and drawer - - -	26 14 1
Deputy assay master's salary - -	64 12 3	„ superannuated weigher and drawer - - - -	15 17 8
		Balance in hands - -	21 7 2
£.	235 5 11	£.	235 5 11

Dr.	£.	s.	d.
1849.—To balance brought forward - -	21	7	2
Touchpenny received on 14,785 oz. 16 dwts. - - - - - -	61	12	–
Ditto 904 watch cases - - -	15	1	4
Receiver's fees on collection of duty -	47	6	4
Deputy assay master's salary - -	64	12	3
£.	209	9	1

Cr.	£.	s.	d.
1849.—Fuel, bone ashes, muffles, mark punches, &c. &c. - - -	9	7	1
Cash paid to assay master - -	83	12	11
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	25	15	5
„ superannuated weigher and drawer - - - -	16	2	6
Balance in hands - -	9	18	11
£.	209	9	1

1850.—To balance in hands - - -	9	18	11
Touchpenny received on 12,633 oz. 14 dwts. - - - - - -	52	19	2
Ditto 779 watch cases - - -	12	19	8
Receiver's fees on collection of duty -	41	15	3
Deputy assay master's salary - -	64	12	3
£.	182	5	3

1850.—Fuel, bone ashes, muffles, mark punches, &c. &c. - - -	9	15	9
Cash paid to assay master - -	73	10	6
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	26	15	5
Balance in hands - -	7	11	4
£.	182	5	3

1851.—To balance in hands - - -	7	11	4
Touchpenny received on 14,592 oz. 14 dwts. - - - - - -	60	16	1
Ditto 758 watch cases - - -	12	12	8
Receiver's fees on collection of duty	47	–	6
Deputy assay master's salary - -	64	12	3
£.	192	12	10

1851.—Fuel, bone ashes, muffles, mark punches, &c. &c. - - -	11	9	10
Cash paid to assay master - -	82	19	1
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	26	3	2
Balance in hands - -	7	8	6
£.	192	12	10

1852.—To Balance in hands - - -	7	8	6
Touchpenny received on 15,518 oz. 2 dwts. - - - - - -	64	13	2
Ditto 730 watch cases - - -	12	3	4
Receiver's fees on collection of duty -	50	2	4
Deputy assay master's salary - -	64	12	3
£.	198	19	7

1852.—Fuel, bone ashes, muffles, mark punches, &c. &c. - - -	11	6	–
Cash paid to assay master - -	88	16	10
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	28	1	–
Balance in hands - -	6	3	6
£.	198	19	7

1853.—To Balance in hands - - -	6	3	6
Touchpenny received on 18,590 oz. 18 dwts. - - - - - -	77	9	3
Ditto 643 watch cases - - -	10	14	4
Receiver's fees on collection of duty	60	5	9
Deputy assay master's salary - -	64	12	3
£.	219	5	1

1853.—Fuel, bone ashes, muffles, mark punches, &c. &c. - - -	10	13	1
Cash paid to assay master - -	108	15	10
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	33	3	1
Balance in hands - -	2	–	10
£.	219	5	1

1854.—To Balance in hands - - -	2	–	10
Touchpenny received on 18,914 oz. 8 dwts. - - - - - -	78	16	3
Ditto 530 watch cases - - -	8	16	8
Receiver's fees on collection of duty -	60	15	6
Deputy assay master's salary - -	64	12	3
£.	215	1	6

1854.—Fuel, bone ash, muffles, mark punches, &c. &c. - - -	15	12	2
Cash paid to assay master - -	94	19	6
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	33	3	2
Balance in hands - -	6	14	5
£.	215	1	6

1855.—To Balance in hands - - -	6	14	5
Touchpenny received on 18,619 oz. 11 dwts. - - - - - -	77	11	8
Ditto 650 watch cases - - -	10	16	8
Ditto on gold exempt of duty 11 oz. 6 dwts. - - - - - -	–	1	–
Receiver's fees on collection of duty -	60	2	10
Deputy assay master's salary - -	64	12	3
£.	219	18	10

1855.—Fuel, bone ash, muffles, mark punches, &c. &c. - - -	9	19	–
Cash paid to assay master - -	111	12	8
„ deputy assay master - -	64	12	3
„ weigher and drawer - -	33	14	11
£.	219	18	10

George Troyness, Assay Master.
John Teare, Master Corporation Goldsmiths.
Thomas Ryves Metcalfe, Clerk of the Corporation.

1 May 1856.

Appendix, No. 3.

Appendix, No. 3.

GOLD AND SILVER WARES.

SUGGESTIONS for a more satisfactory Check as to the "DUTY" thereon, and the "QUALITY" thereof.

1. Remarks on its Importance.
2. System of Business.
3. General Details for carrying out the System.

SUGGESTIONS by Mr. *Field*, the Queen's Assay Master, as to the future conducting the several Offices for assaying Gold and Silver Wares, being an Appendix to his Evidence given on the 17th April 1856, commencing No. 3062.

Defects in the present system,

a discredit to the country.

THE general Minutes of Evidence on the subject of Gold and Silver Wares, contain allegations in one way or another which affect several of the provincial companies, arising from negligence of individual officers, inappropriate offices, or inefficient apparatus; whilst others may result from the system, or rather want of system, which at present prevails in carrying on this delicate and important business, which redounds either to the credit or discredit of the country with foreign states.

Competing with foreign manufacturers;

great fraud may be practised.

Government should give especial aid;

especially on account of the great increase in the use of plate.

In fact, the power of competing with foreign manufacturers depends mainly on the credit this country has in respect to the integrity of the several standards or qualities of the bullion from which the various articles are formed; and let it be borne in mind that no fraud could be practised with greater success and escape detection, or a larger profit be obtained, than by selling adulterated gold and silver, if the law does not render to the purchaser especial aid by these assay offices, Government marks or stamps, and penalties, to be provided for by an Act of Parliament as may be deemed efficient.

A greater obligation for an enlargement of these checks is evident, from the increasing supply of bullion causing an extension of its manufacture and use, and it therefore behoves Parliament to give its serious attention to the importance of the subject.

Offices which have had a check, in a healthy state;

severe test of the same

I shall not, however, attempt to analyse the source of the evils complained of, and exposed in the Minutes of Evidence, but content myself with merely drawing attention to the fact that the two provincial assay offices (Birmingham and Sheffield) which have had, by Act of Parliament, a certain check on their proceedings, have stood the test not only of the lawful examination at the Mint, but of the secret, or rather unexpected, surveillance of the Inspector-general of Inland Revenue, accompanied by two gentlemen of more practical knowledge in these matters; one of whom, in Evidence 443 and 444, admits that his visit was "not at all officially for the Government, but, as the saying is, 'on our own hook.'"

by interested parties,

who are under no check;

It is to be observed these voluntary visitants were interested parties, inasmuch as they formed part of the body anxious to centralise the whole check of the manufacturers of plate under their own supervision and control, they themselves remaining without any check, except that negative proof so naively adduced by one of them, in Evidence 491, as "I think we should have been found out before this time if we had done wrong."

all assay offices would be equally healthy, if checked;

a general opinion, and a benefit to the trade and public.

This fact speaks volumes, and impresses me with the conviction that all assay offices that it may be thought advisable to retain or establish in the United Kingdom, would be equally effective and healthy by a somewhat similar system. Not only is this my own individual opinion, but it is one generally maintained, and includes persons engaged in the trade, who approve of the supervision of the standards as a protection to themselves against dishonest members of the craft, and a most satisfactory guarantee to the public.

I therefore respectfully beg to state the arrangements I suggest for the future conducting this national and important duty.

System of Business.

How often offices to be open.

THE offices to be open two or more days in the week, as the guardians may deem necessary for despatch of business.

The

The plate brought, is to be received into the office in rotation as it arrives, accompanied with two tickets, as heretofore, giving the description of the articles, with date, number, name and weight.

Plate with tickets to be received in rotation:

The assayer and wardens are to examine the correctness of the tickets, as well as the plate being in a fit state for assay, as to its having the maker's registered mark; whether the several parts are properly put together; whether it is in a sufficiently forward state, and if soldered in a proper manner; that is, with only the necessary quantity.

who to examine the same:

If the result of the examination is not satisfactory, they are to return the work to the maker.

if not satisfactory;

If the wardens and assay master are satisfied, then the plate is to be weighed by the porter or weigher, in their and the manufacturer's presence, and the weight noted in the assayer's book by himself, and on one of the tickets by the warden, on the other by the clerk.

if satisfactory, to be weighed, &c.

Scrapings or cuttings, are then to be taken in the presence of the wardens and usual attendants, from any part of the plate, in such quantities as the assayer may deem requisite; from the said scrapings, &c. the assay master is to weigh those portions required by law for the diet, namely, at the rate of four grains per pound troy for gold, and six grains per pound for silver; these are to be carefully wrapped up in paper, docketed with the name of the manufacturer, date, weight, and character of articles, and forthwith placed by the assay master in the diet box, which, as well as the box of stamps, is to be under charge of the three keys of the aforesaid officers.

Scrapings and cuttings to be taken;

portions therefrom for the diet;

to be placed in the diet-box,

under three keys; as also the stamp-box.

The corresponding scrapings, &c., are to be wrapped up in similar papers, numbered and delivered by the wardens to the assay master, who will make his assays, and report the result to the wardens, who during the whole period have possession of the plate and tickets.

Assayer reports on his scrapings

to wardens, who have the plate.

If the report be satisfactory, namely, that the articles are as good as the trial plate, then such articles are to be stamped in their presence; as no plate is to be marked under the presumption of its turning out correct.

If report satisfactory,

to be stamped.

The calculations of the duty, marking, drawback, &c., are then to be made and written on the tickets, which are to be checked with the assay master's book by the warden or clerk; payment is then to be made of all charges, and the plate then returned to the respective owners.

Calculations of duty, &c., to be made and checked,

and plate returned;

Thus from the above facts, combined with the assay master, wardens, manufacturers, clerks, porters and weighers, being privy to the whole transaction, it is evident that a chance of collusion, resulting in loss to the revenue, cannot be a matter for further consideration.

no chance of collusion or loss of revenue;

The identity and quality also of the several manufactures of plate is equally secured, provided the assay masters are competent and careful persons; but even this liability is wisely to be guarded against, by the Government check and the consequent penalties if they be found incompetent or neglectful.

identity of the scrapings and quality of the same equally secured;

And it may here be observed, that any further check over these offices, as rumoured likely to be given to the Inland Revenue Board, would be a reflection on the judgment and independence of the noblemen, gentry, and manufacturers, who nominate the assay masters, and would tend to cause on the part of that officer, the wardens, &c., a feeling of laxity in the discharge of their several duties.

further check by Inland Revenue, unnecessary,

and would tend to laxity of duty.

But should the assayer's first report be unsatisfactory, then two other trials are to be made, and if still found below the prescribed standard, then the maker is to be apprised thereof, and, if he desire it, he may be allowed (paying all cost), under his own seal and that of the assay master, to have it tried by any other official assay master he may desire, whose report agreeing with the former assay, the plate is to be condemned and broken up.

If doubt as to its being standard,

maker may challenge the report, and refer elsewhere;

On the contrary, if the two assayers do not agree as to its being up to standard, the first assayer may then select another official assayer to try it, and his decision is to be final, and the plate cut or passed, as the result may be.

if doubt then exist,

a third and final decision.

Plate suspected of having base metal fraudulently inserted in its parts, may be cut by the wardens and assay master, and if any such be detected, the whole is to be forfeited to the office; on the contrary, if no fraud of that description be discovered, then compensation is to be made to the owner by the office.

Insertion of base metal, if suspected.

Every detail of official transactions to be registered in a book kept by the assay master, wardens, or their clerks, such as to the manufacturer's name and address; articles brought in to be stamped; makers' marks; whether plate passed or not, and the amount; names of officers who were present during the whole day's operation; duties; annual charge of marks, &c. &c.

Every official detail to be recorded.

The scrapings, &c. of all plate that may be condemned, that has been placed in the diet box

Scrapings of condemned plate to be

released from diet-box.

box to be withdrawn, as usual, in the presence of the three parties, intrusted with keys, and note made of the same in the assayer's book, certified by the signatures of the wardens.

Scrapings to be retained for waste.

After the assay of gold or silver plate, in addition to the portions of scrapings reserved for the diet, the assayer to retain a similar weight as waste, &c., and the remainder to be returned to the manufacturer.

Scrapings to be kept separate for examination at the Mint.

The scrapings and cuttings from each manufacturer's works, when secured in the diet box, to be kept distinct from each other, and thus ready for transmission to the Mint.

Diet to be made up, sent to Mint;

how secured,

signed, and sealed.

The diet to be packed up and carefully secured in the presence of the holders of the three keys every six months, and forwarded by special messenger to the Royal Mint, who is there to make oath that it is the same package intact as delivered to him by the above authorities; and, to render security more secure as to the identity of the same when received at the Mint, the above officers are to attach their signatures to the parcel, sealing it with their private seals (as is the case with the pyx monies at the Mint, official seals being too frequently common to all).

At Mint, day fixed for trial.

Lords of Treasury to be represented.

The diets having severally been received at the Mint, the Queen's assay master is then to fix the days for their examination. Notice to be given to the Lords of the Treasury, suggesting the propriety of their sending an officer from that department as their representative to witness the transaction.

Diet-parcels to be examined;

trials to be made.

On the day fixed, the assay master having received the diets, is first, by examining the signature, seals, and general appearance of the parcels, to ascertain whether they have been opened; he is then to make such trials as he may deem necessary; and having each manufacturer's scrapings sent to him separate, he will be enabled to carry out a more rigid examination, either individually or collectively, as to collusion between any individual parties.

Certificates to be given.

If the diets of the several parties be found up to standard, he is to certify the same, and transmit such certificate to the assay master of each office.

If below standard, Treasury to be apprised.

On the contrary, if below standard, confirmed by re-trial, a report is to be made by him to Treasury, when their Lordships will exercise their authority in carrying out the provisions of the Act as to fine and loss of appointment.

Preliminary, or General Details for carrying out the foregoing System.

New Act for all Assay Offices.

All former Acts to be repealed, substituting a general Act for the guidance and direction of all assay offices of goldsmiths' companies where gold and silver wares are to be tested and stamped, so that every manufacturer of plate shall have fair competition.

Where new offices may be established.

Any district, apparently rising into a manufacturing locality, desirous of having assay offices established, and the city or town authorities concurring and consenting, until it be able to maintain itself, to pay half the deficiency, the Government to assist by a similar payment out of the income arising from such duty generally collected by the Inland Revenue Department; but if after a fair trial, there is no prospect of its maintaining itself, it is to be abolished.

Old Act to be consulted on many points;

the points.

The old or existing Act to be referred to, as to appointments and incorporation of guardians, wardens, their meetings, bye-laws, oaths, bonds, treasurer, secretary, clerks, and appointment of assayers who should be nominated by the guardians, subject to the testimonials as to fitness and character being approved by Treasury.

Makers' names and marks to be registered.

Any manufacturer may register his name and marks, in one or more offices, as he may deem fit, but must at each of those offices state those in which he is registered.

Trial plates to be made;

how to be checked.

Trial or fiducial pieces of the several standards prescribed by law to be made from time to time, as may be found necessary, on application to the Mint authorities, who are to direct the same to be made by the London Hall, subject to the trial and approval of the Queen's assay master, and any independent mercantile assayer he may select to test the same.

Portions of plate to all Assay Offices.

Portions of these several plates of standards to be delivered to all assay offices on payment for the same, as their guide for forming their own daily test pieces; a similar portion to be supplied to the Queen's assayer for his guidance; the remainder to be kept at the Mint for future distribution as may be required, and be paid for.

The expenses for the manufacture.

The expenses attending it to be temporarily paid by the Queen's assay master (or other mode the Goverment may approve), who is to divide the expense and loss on melting equally over the intrinsic value of the metal.

All standard sanctioned by law to be stamped,

or vendor fined.

All gold and silver of such standards named herein and sanctioned by law should be stamped, or the manufacturer and vendor fined.

An annual account to be rendered to Treasury.

The clerk or warden to furnish to the Lords of the Treasury, through the Queen's assayer, an account of all plate stamped, distinguishing that which has paid duty, also the quantity condemned, as well as of the portion which had further examination by desire of the maker; showing also the receipts and expenditure of the several departments, and the annual changes of marks, &c.

The

The scale of assayers' salaries, whether by day or yearly, to be regulated by Government, so that a fair adequate amount may be awarded; but subject to after augmentation by the guardians if they find the duty demands it, and the funds will allow it.

Scale of salaries to assayers, Treasury regulate; Guardians increase.

The assayers of each office when called upon by any manufacturer or assayer of another office to test disputed work, is to comply forthwith, sending his report in duplicate sealed, one for the maker, and the other for the assayer, for which service he is to be paid by the maker, through the office where the dispute arose, the sum of 2 *s.* 6 *d.* for each assay.

Other assayers to test disputed work, to be paid 2 *s.* 6 *d.* per assay.

The chief assayer under the Crown, "the Queen's Assay Master" at the Mint, to be constituted a "visiting inspector," examining the several offices in the kingdom once within years, as to the effective state of each office and the apparatus; and suggesting any improvement that may from time to time arise, hear any complaint, and report to Treasury the result of such supervision.

Visiting inspector to be established.

To be paid his travelling and other expenses by Treasury.

Expenses to be paid.

The payments to the Master of the Mint to be continued as prescribed by existing Act, and those of the Queen's assayer sanctioned by the same Act, to be thus altered; viz., if the trials take place twice in the year, to be paid for his skill and trouble in the examination, five guineas each time from the several offices, and if found by the increased quantity that four times be necessary, three guineas each time; such amounts to be forwarded at the same time as the diet in accordance with the existing Act.

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6. *Receipts and Expenditure of Office.*

1. *Constitution of the Company:*

The Goldsmiths' Company at Birmingham comprises twenty-five or twenty-six members, most of whom are not in the trade, *Garnett* 228——Four of the members are elected as wardens, *ib.*——The office was formed in 1773 in consequence of an inquiry before a Select Commitee of the House of Commons, *Ryland* 2119–2121——Composition of the board, *ib.* 2122–2124——In addition to the Act constituting the Birmingham and Sheffield offices, there has been a separate Act with reference to the former office, *Watson* 2522, 2523.

2. *Amount and Character of the Work assayed:*

Assay in 1855 of 3,229 ounces of gold and 51,743 ounces of silver, *Garnett* 275, 276——Amount of duty paid respectively at Birmingham and Sheffield, *ib.* 318–320.

The Birmingham mark is not in good repute in the case of large or solid wares, *Williams* 1352–1357——The hall is used only for trinkets and light wares, solid work, such as spoons and forks, not being marked there, *ib.* 1352–1357.

A large quantity of silver, comprising solid work as well as light wares, is marked at the office, *Westwood* 2216, 2217——Solid work sent by witness to be marked at the office, *Elkington* 2407, 2408; *Thomason* 2417–2420.

Report, 1856—*continued.*

BIRMINGHAM—continued.

2. *Amount and Character of the Work assayed*—continued.

Return of the weight, in ounces, of wrought gold and silver plate assayed and marked during each of the five years prior to 1 January 1856, and of the amount received for the duty, the amount allowed to the collector, and the amount paid to the Inland Revenue; distinguishing gold plate from silver plate, and plate not liable to duty from the plate which is liable to duty, *App. p.* 182.

3. *Details as to the Operation of the Office:*

At Sheffield and Birmingham it is provided by Act that two of the wardens must be present during the assay, *Garnett* 175——Good attendance at the annual meetings of the guardians; business then transacted, *Ryland* 2125–2128——The office belongs to the corporation, *ib.* 2143. 2167, 2168.

The office is open only two days in the week, *Westwood* 2180, 2181, 2238–2241——Presence of one or both wardens from the opening of the office till its close, *ib.* 2183, 2184——Duties performed by the wardens, *ib.* 2185, 2186. 2199.

The scrapings are divided into two portions, one of which is assayed in the office, and is then put by till the end of the year, when it is sold and applied to the office expenses, *Westwood* 2187, 2188. 2268–2270——System with reference to work being broken; second assay made, *ib.* 2199–2203——In 1855, 444 ounces of silver and 33 ounces of gold were broken, *ib.* 2204, 2205.

The papers sent in by manufacturers with the work are not directed by Act, *Westwood* 2227–2230——Correction of the foregoing statement, *Ryland* 3516, 3517——How far desirable that the Birmingham office should be open more than two days in the week, *Thomason* 2446–2458.

4. *Competent Staff employed:*

All the officers were competent for their work when witness visited the office in 1851, *Garnett* 229, 230. 248——Practical persons selected for acting wardens, *Ryland* 2129, 2130——The staff consists of two assayers, three drawers and markers, and an assistant, besides the two wardens in attendance, *Westwood* 2182. 2274–2285.

5. *Satisfactory Manner in which the Business is performed:*

Peculiarly satisfactory character of the arrangements for the assay, *Garnett* 229–251; *Garrard* 399–403. 447–462——The apparatus was all in excellent order in 1851, *ib.* 229. 231——There was some little irregularity in regard to the keys of the box in which the dies were kept, *ib.* 232——More commodious character of the office at Birmingham than at Sheffield, *ib.* 277——If there be only one office returned besides that in London, it should be the Birmingham office, *ib.* 278.

Witness does not recollect having heard of irregularities in the conduct of the office, *Garrard* 458–462——When an article consists of several parts (watch-cases, for example) it is the practice at Birmingham to mark each part, *Ryland* 2156–2162; *Westwood* 2262, 2263——There have been no appeals from the marking, which is strictly carried out, *Westwood* 2232–2236——Proof of the accuracy with which the assaying is conducted, *Thomason* 2421–2424. 2443.

6. *Receipts and Expenditure of Office:*

Statement of receipts and payments in each year, from July 1845 to July 1855, *App. p.* 194——The total receipts in that period were 7,139 *l.* 1 *s.* 6 *d.*, *ib.*——And the total payments, 7,118 *l.* 15 *s.* 2½ *d.*, *ib.*

See also *Abolition of Offices*, 1. 8. *Diet*, 2. *Duty*, I, 2. *Office Charges*, 1. *Reduction of Standard.*

Bristol. The work of witness's firm is sent to Exeter to be marked, *Williams*, 1261–1263——Last year the firm sent to Exeter about 34,000 ounces of silver in forks and spoons, and about 800 ounces of gold, in wedding-rings, to be marked, *ib.* 1264. 1331–1337——Practice of witness's firm in certain cases to refer samples to Messrs. Johnson & Matthey, of London, for verification, *ib.* 1275. 1338–1345——Circumstance of the Act 12 & 13 Will. 3, having contemplated the formation of an assay office at Bristol; reasons why this intention was not carried out, *ib.* 1284–1286. 1311–1315. 1346–1349. 1364–1368.

There is scarcely any manufacture of plate at Bristol, save that by witness's firm, *Williams* 1314, 1315. 1362, 1363——The manufacture is on the increase; large and increasing export trade of witness's firm, *ib.* 1316 1327——Monopoly enjoyed by witness's firm through the non-establishment of a local assay office; such office would be no benefit to the town, *ib.* 1347–1349. 1364–1368——Reason why witness's firm do not send their goods to be marked at the Birmingham hall, *ib.* 1350–1375.

Places whence plate is sent to Exeter to be marked; the bulk of it comes from Messrs. Williams of Bristol, *Ferris* 1590–1602——Objection to the Exeter office being removed to Bristol, *Stone* 1879–1885. *See* also *Abolition of Offices*, 4. *Exeter.*

Report, 1856—*continued.*

Broken Plate. If plate below the standard is presented at any of the halls for assay, there is authority to break it, *Garnett* 18——The loss to the silversmith is often very great when his work is broken, *Fuller* 1928, 1929——Articles chiefly broken by witness at the London hall, *ib.* 1948, 1949.

See also *Birmingham*, 3. *Chester*, 7. *Dublin*. *Exeter*, 5. *London*, 2. *Newcastle-upon-Tyne*, 5.

C.

CHESTER:

1. *Constitution of the Company.*
2. *As to the Staff employed.*
3. *Amount and Nature of the Work assayed.*
4. *Character of the Apparatus.*
5. *Presence of one of the Wardens during the Assays.*
6. *Work said to have been marked at the Office, though under the Standard; Explanation hereon.*
7. *Generally as to the Conduct of the Office.*
8. *Receipts and Expenditure.*

1. *Constitution of the Company:*

The Goldsmiths' Company at Chester comprised in 1851 only four members, plate-workers in the city, the prime warden and assistant being appointed annually, *Garnett* 89——The assay office was established prior to the Conquest, *Lowe* 504–508——The company now comprises six resident and six non-resident members; apprenticeship necessary before membership, *ib.* 524–528. 593–599.

2. *As to the Staff employed:*

The officers in 1851 were the assay-master, who was not in the trade, an assistant, a clerk, a scraper, and a marker, *Garnett* 89——The assays were carefully made by the assistant, the assay-master not seeming to understand the business very well, *ib.* 91. 120. 121.

The assistant assay-master does the main duty of the assay-master, and is a very competent person, *Lowe* 512–515. 579——The present assay-master has been in office for fourteen years, *ib.* 590.

Witness is assistant assayer at the Chester office; succeeded his father, who was well practised as an assayer, *Green* 636–641——His salary is 130 *l.* a year clear of all expenses; he has also some business as a private assayer, *ib.* 686–691.

As permanent prime warden, annually elected, witness receives a salary of 5 *l.* a year, *Lowe* 756–759——Salary of 300 *l.* a year enjoyed by witness's brother as assay-master, the duties of which office he cannot always personally attend to through ill-health, *ib.* 760–766——The assay-master has a perquisite of about 20 *l.* a year by the sale of the diet, *ib.* 767, 768.

3. *Amount and Nature of the Work assayed:*

Work is sent chiefly to the Chester office from Liverpool, and from one manufacturer at Coventry; it consists almost entirely of watch-cases, *Lowe* 554–556, 569. 580–582. 612–615. 624–634——Great increase of late years in the work of the office, *ib.* 566.

Insufficiency of the amount received at the office to keep up a proper establishment, *Prideaux* 1085–1089.

Accounts of gold assayed at the Chester hall for the last five years, and duty paid thereon, *App. p.* 186——Similar account as to silver, *ib.*——Amount paid to the collector or clerk for five years at one per cent., *ib.*

Accounts of gold work assayed for five years, the same not being liable to pay duty, *App. p.* 186——Similar account as to silver, *ib.*

4. *Character of the Apparatus:*

The apparatus was not defective in 1851, *Garnett* 90. 122——Good state of the apparatus of the office, *Lowe* 518–520. 533. 591, 592——Very efficient state of the apparatus at the present time; it was improved two or three years ago, *Green* 642, 643. 733–742——The cupels are properly made, and are never used twice, *ib.* 644–649——They are not invariably broken after the first assay, *ib.* 709–711.

5. *Presence of one of the Wardens during the Assays:*

One of the wardens is present when articles are assayed and marked, as well as at the half-yearly assay of the diet, *Lowe* 572. 578. 600–603.

Witness, as assistant assayer, has sometimes assayed the diet without the presence of any of the wardens, and generally assays goods without any one being present, *Green* 656–660. 669–676. 698–700. 702. 708. 726.

In stating that a warden has always been present at the assay of the diet, as well as at the general assay of articles, witness referred to the person who marks the articles, and who is the junior warden of the company, *Lowe*, 743–747.

CHESTER—continued.

5. *Presence of one of the Wardens during the Assays*—continued.

Witness is junior warden, drawer, and stamper at the Chester Assay Office, *Garner* 2639, 2640——Is always present, except prevented by illness, when the stamping is done, and during the whole process of the assay, *ib.* 2641–2664.

6. *Work said to have been marked at the Office, though under the Standard; Explanation hereon:*

Instances of articles bearing the Chester mark being under the standard, *Garnett* 101–103. 112——Reference to a prosecution by Government against the Chester hall in 1845 in the matter of twenty-four gold watch-cases all below the standard; the proceedings were dropped, and there was no conviction, *ib.* 108–114——Instance of a considerable number of watch-cases bearing the Chester mark having been under the standard, *Garrard* 364. 463–466.

Particulars relative to the trial in the case referred to by Mr. Garnett, showing that it was postponed, upon the understanding that there should be a further and more satisfactory assay of the articles in question, *Roberts* 750, 751——Circumstance of no further investigation in the matter having ever been brought to the notice of the company, *ib.* 751–755.

Particulars as to the assays of articles marked at Exeter and Chester which were found to be below the standard; presence of witness during the assaying, *Sharp* 1151–1186—— Report delivered in of sundry gold and silver wares bearing the Chester hall-marks, assayed at the Assay-office, Goldsmiths' Hall, London, by order dated 7 March 1856, *ib.* 1160——The articles in question are a gold watch-case and wedding-ring, and two silver watch-cases, *ib.*——Considerable extent to which several of these articles were under the standard, *ib.*——Explanation as to the mode in which the assays were made, *ib.* 1166–1186.

Witness produces the punches used in the office since 1839, and states that the letter "A" has never been used since 1840, *Garner* 2665–2670. 2680–2691——Explanation relative to the report delivered in by Mr. Sharp; grounds for concluding that these marks were forgeries, *Roberts* 2692–2696——Statement to the effect that Mr. Sharp was not present at the assay of these articles, *ib.* 2696——No opportunity has been given to the Chester office to examine the articles in order to see whether the marks were forgeries or not, *Roberts* 2697–2699; *Lowe* 2704. 2706——The marks on certain articles referred to by Mr. Sharp (Q. 1160) as being below the standard, are not those of the Chester office; probable explanation as to these marks, *Lowe* 2700–2703. 2705.

7. *Generally as to the Conduct of the Office:*

There was some irregularity in 1851 as to the registry of the marks of the manufacturers, *Garnett* 91. 107. 119——Rare occurrence of plate being broken at the office, *ib.* 99, 100. 106——Tolerable character of the arrangements at Chester; the business was carried on with some care as to the assaying, but the general arrangements were defective, *Garrard*, 359–377.

Witness produces the books of the office, and gives sundry explanations thereon to the effect that the business is properly and regularly conducted, *Lowe* 516 *et seq.*——Frequent instances of work being broken in the office, *ib.* 544–552. 567, 568. 588, 589——Facility for returning without delay parcels of plate sent to the office, *ib.* 557–561.

Witness is not aware that there has ever been anything improper in the working of the Chester office, *Lowe* 564, 565——Visit of Messrs. Garnett, Garrard, and Johnson to the Chester office adverted to; absence of witness at the time, *ib.* 584–587. 606–611——Practice as to the stamping of articles; this is done in the presence of witness and the assay-master, and upon the verbal authority of witness that the work is correct, *ib.* 661–668. 671. 678–680. 682–684. 701–708. 712, 713.

Great improbability of witness making any mistake in his assays, *Green* 681. 692. 695, 696. 714–723——When a fresh assay shows that articles are under standard, a second assay is made, *ib.* 724, 725——Explanation given by witness on the inspection of the office in 1851 by Mr. Garnett and others, *ib.* 727–732.

Work sent by witness has frequently been broken at the Chester hall, *Stuart* 1677; *Samuel*, 2725——Three assays are frequently made when the work, if proved worse than the standard, is broken, *Garner* 2671, 2672——The Chester hall is oftener open throughout the year than the London hall, *Samuel* 2739, 2740.

8. *Receipts and Expenditure:*

Very small revenue received from the Chester hall, the work being all watch-cases, *Garnett* 104, 105. 116, 117——Mode of expenditure of the income of the office; surplus available, *Lowe* 769–781.

Statements of income and expenditure for each year, from 1846 to 1855, *App. p.* 195–197.

See also *Abolition of Offices*, 2. *Diet*, 3. *Duty*, I. 3. *Liverpool.*

Report, 1856—*continued.*

Claudet, Frederick.—(Analysis of his Evidence.) Assayer in London; assays silver bullion upon what is termed the "wet" principle, as distinguished from assaying by cupels, 1736–1739. 1763——Cupelling process described; invariable loss of silver by absorption with the lead in the cupel, and by volatilization, 1740–1745. 1829. 1831——Inaccuracy of the cupelling process, the loss of silver varying in amount in different experiments, 1746–1764. 1828, 1829. 1831–1833.

Perfectly accurate results arrived at by the wet method, 1762. 1765–1768——The wet method has been adopted in France for many years, but has only been in use in this country for five years, and to a limited extent, 1765. 1830. 1835–1838——Description of the wet process; solution of common salt employed, 1765–1780——The wet method is not applicable to gold, 1781, 1782——Nitric acid, or sulphuric acid, is the vehicle employed for separating silver from gold, 1783.

Alloy naturally of different kind of gold with silver; a certain quantity of copper is sometimes added, 1784–1786. 1796–1803. 1817–1821——Quantity of gold in some silver coins, so much so as to lead to the melting of the coins for the sake of extracting the gold, 1787–1795——Circumstance of gold coin exported to France being often melted down into bar gold, 1804–1808——Higher standard of the English sovereigns than of the French gold coins, 1808–1811——It does not follow that there must be a profit in melting English sovereigns in France, 1812–1816——Less expense of assaying upon the wet method than through means of cupels, 1834.

Coinage. Correct standard of the coin of the realm, as assayed on several occasions, *Field* 3103. 3182——Reason why the gold coinage is confined to the wants of the Bank of England; it does not pay the Mint to coin for private parties, *ib.* 3160–3171.

Collection of Duty. Reduction generally of the allowance for collecting the duty from two-and-a-half to one per cent., *Garnett* 205–207——In the reduction, eight or nine years ago, of the allowance for collecting the duty from two-and-a-half to one per cent., an exception was made in the case of Edinburgh, *Reid* 844–847. 913. 993——Re-grant to Glasgow and Edinburgh of the allowance of two-and-a-half per cent. for collecting the duty; memorials hereon to the Treasury adverted to, *Paterson* 2991–2997. 3008–3010——The fees in the Dublin office on collection of duty are at the rate of five per cent., and amounted in 1855 to 60 *l.* 2 *s.* 10 *d.*, *Twycross*, 3231, 3232. 3277–3279. 3285, 3286.

See also *Duty*, I.

Conveyance of Wares. See *Abolition of Offices.*

Cork. Causes of work not being now sent to the Dublin hall from Cork, *Johnson* 3396–3400. 3422–3441——Decrease of the manufacture of wedding-rings at Cork adverted to, *ib.* 3426–3441.

Cost of Assays. See *Office Charges.*

Country Halls. Sundry articles assayed at different country halls were tried last year at Goldsmiths' Hall, and were almost invariably under the standard, *Garnett* 140–146——Frequent complaints in regard to articles being marked below the standard in the country, *Prideaux* 1057–1059; *Sharp* 1150.

Reason why the memorial from certain silversmiths to the Goldsmiths' Company in 1849, relative to the country halls, did not lead to any measures till 1851, when the inspection took place, *Prideaux* 1060–1062——Excepting Sheffield and Birmingham, the country halls are so constituted by Act, that they are much limited in regard to the number of persons to conduct their affairs, *ib.* 1066, 1067——Instances of articles improperly marked, some of them recently, at Exeter and Chester, *ib.* 1081. 1083, 1084——In cases where silver has been improperly marked, no explanation has been given, *ib.* 1111–1113——The London Company has no direct communication with any of the country offices, *ib.* 1143.

Explanatory statement showing that in the assay of a large number of articles, it is very possible that some articles under the standard may escape detection, the scrapings from each article not being separately assayed, *Maynard* 1506–1520. 1524, 1525. 1530–1534.

See also *Abolition of Offices.* *Small Offices.*

Coventry. Some of the work in watch-cases sent to the Birmingham office comes from Coventry, but almost all the work is made in Birmingham, *Thomason* 2462–2465.

Cupels. Liability to error if the same cupels be used more than once, *Garnett* 43–46; *Green* 647; *Maynard* 1386–1391——Witness, as Queen's assayer at the Mint, never uses the same cupels twice, *Field* 3129.——*See* also *Assay Process.*

Report, 1856—*continued.*

D.

Devonport. Work sent to the Exeter office from Devonport, *Maynard* 1394. 1476, 1477; *Ferris* 1590. 1595.——*See* also *Abolition of Offices*, 4.

Dies. Advantage in sending the die to the office with most articles to be marked, *Paterson* 2968–2986; *Rait* 3035–3039.

Diet

1. *Generally.*
2. *Birmingham and Sheffield.*
3. *Chester.*
4. *Dublin.*
5. *Edinburgh.*
6. *Exeter.*
7. *Glasgow.*
8. *London.*
9. *Newcastle-upon-Tyne.*
10. *York.*

1. *Generally:*

The diet is a portion of the silver which is scraped from the articles brought to be assayed, *Garnett* 27——Law with regard to the keeping of the diet by the several offices, *ib.* 28, 29. 92–98.——Want of uniformity of practice in regard to the diet being sent to the Mint for assay, *ib.* 269–274——The diet of the provincial halls, excepting Sheffield and Birmingham, is not tested at the Mint, *Garrard* 484–487.

Remarks to the effect that the diet is no check upon the proceedings of the assayer, who may, if he choose, commit fraud without detection, even though the wardens be present during the assay, *Reid* 839–841. 900–912. 931.

If the diet were always required by the Mint and carefully tested, it would be seen whether scrapings from inferior articles were included to any extent, *Maynard* 2533–1536——Practical test of the accuracy of the several assays afforded by the assay of the diet, *Fulier* 2020–2024; *Westwood* 2260–2266——Every assay office should be required to send its diet annually to the Mint for assay, *Ryland* 2623; *Field* 3182–3184——The diet should be returned by the Mint with a certificate, according to which if any assay be below the standard, the local assay-master should be liable to a penalty, *ib.* 2624. 2629.

The assay offices which do not send their diet to the Mint are not bound to do so save by order of the Lord Chancellor, *Field* 3068–3071——If the diets were sent from each office, there should be a quarterly instead of an annual test at the Mint, *ib.* 3086–3089——The labour of testing each separate assay would be very great, *ib.* 3090, 3091.

Suggestions by Mr. Field, showing the importance of a Government check as to the quality of the articles upon which duty is paid and the hall mark affixed, *App. p.* 202–205.

Suggestions for the transmission of the diet of all the offices to the Mint; also for the mode of testing the same by the Mint, *ib.* 202–204.

2. *Birmingham and Sheffield:*

The diet is regularly sent to the Mint from Sheffield, *Garnett* 162–164——The trial of the Birmingham diet, as sent annually to the Mint, is always satisfactory, *Garnett* 231; *Westwood* 2267——The Sheffield diet is superior to that of the Goldsmiths' Company, and is better than is required by law, *Garrard* 485, 486. 497.

At Birmingham one portion of the scrapings is put separately into the diet box for the Mint, so that at the end of the year they have an immense number of individual assays, which however they test in the aggregate, *Westwood* 2187. 2191–2198. 2256–2259. 2271——The diet when returned by the Mint is sold, and applied to the office expenses, *ib.* 2272, 2273.

The separate assays are sent yearly from Sheffield to the Mint, who have never reported them less than the standard, *Watson* 2515–2519——The Sheffield diet is one of the best, *Dixon* 2548——Power of the Mint to test separately the several assays made at Birmingham, *Ryland* 2625–2628.

Exterior and interior form in which the Birmingham and Sheffield diets are annually received; there are separate parcels of each assay, *Field* 3072–3075. 3174–3181——Practice of witness to test some of the individual assays, as well as to test the aggregate; sufficient check thereby upon the accuracy of the assays generally, *ib.* 3076–3082——Witness never found any assay below the standard, *ib.* 3078——The test of the two diets occupies one whole day, *ib.* 3084, 3085——Nearly 2,000 separate assays are now received from each office transmitting the diet, *ib.* 3092–3094.

Employment by the offices of sworn messengers for delivering the diet at the Mint, *Field* 3172–3175——Arrangement between the Master of the Mint and witness as to the time for trying the diet, *ib.* 3176——Opinion that it is compulsory on these offices to send the separate assays of each article, *ib.* 3177–3180——Absence of means at the Mint for identifying the scrapings with the articles, *ib.* 3181.

3. *Chester:*

In 1851 witness found that the diet was (irregularly) disposed of half-yearly; it had never been required by the Mint for trial, *Garnett* 91. 118——The diet is assayed half-yearly at Chester, *Lowe* 571–573. 604; *Green* 653–655——Result of the assay; belief that the diet is not inferior to that of Birmingham or any other office, *Lowe* 574, 575, 635——

Report, 1856—*continued.*

DIET—continued.

3. *Chester*—continued.

635——The diet is disposed of after the half-yearly trial, *Lowe* 605——It is kept in a box with three locks, and witness has no access to it, *Green* 693, 694. 697——Witness makes two different assays of the diet, and has always found that the second trial has confirmed the accuracy of the first, *ib.* 703. 714–723.

4. *Dublin:*

The diet is returned to the manufacturer, together with his work, and is not specially tested, *Twycross* 3254-3260. 3287, 3288. 3321, 3322——Retention formerly of the diet in order to have it assayed in the presence of some of the company, *Johnson* 3473-3479.

5. *Edinburgh:*

There is a local trial annually of the diet, as at Glasgow, *Garnett* 313.

6. *Exeter:*

Irregular mode in which the diet was kept at Exeter in 1851, *Garnett* 26. 30–33——It was never required by the Mint to be sent to London for trial, as provided for by the Act, *ib.* 26. 50–53——The punch at Exeter was kept in the same box as the diet, such box having only two locks, *ib.* 30, 31——The deputy warden opened the box in the morning, and locked it in the evening, leaving the punch and diet in the sole charge of the assay-master during the day; impropriety thereof, *ib.* 31–38. 41, 42. 169–171.

Custody, independently of witness, in which the punches and the diet are kept, *Maynard* 1399–1406. 1410. 1485, 1486——The diet, as taken from each article, is constantly assayed, but is never assayed in bulk, *ib.* 1405. 1407——The Mint have never applied for the diet, *ib.* 1408, 1409; *Ferris* 1576–1578——The keys are in the custody of the deputy warden; his duties, *ib.* 1546–1548. 1558, 1559——Mode in which the diet is disposed of; allowance out of it to the assay-master, *ib.* 1579–1589.

7. *Glasgow:*

The diet is not sent to London, but is tried annually before the wardens, *Garnett* 297——Reason for the diet not now being sent to the Mint assayer at Edinburgh, *Paterson* 2915——Annual test of the diet by witness in presence of the wardens, *ib.* 2916–2919.

8. *London:*

There is no Government trial of the diet of Goldsmiths' Hall, *Garrard* 488–491——Persons present at the assaying of the diet which takes place yearly, *Sharp* 1194, 1195. 1200, 1201; *Fuller*, 1954–1956——There is no provision in the Act in regard to the diet being sent to the Mint, or being assayed at all, *Sharp* 1196–1199. 1202.

9. *Newcastle-upon-Tyne:*

The diet is not required to be sent to London for trial, *Garnett* 193–195.

Practice in regard to the keeping and disposal of the diet, *Reid* 835–837. 915. 949–951——The Mint has never applied for it, *ib.* 839. 949, 950. 983.——It has not been tested for several years, *ib.* 915–918.

10. *York:*

There was no regular assay at York in 1851, and the diet was said to be sent to Messrs. Johnson & Co., of Hatton Garden, for examination before the goods were marked, *Garnett* 123–134.

District Offices. There is now no limitation as to the offices to which the plate from certain districts may be sent, *Garnett* 341–343.——*See* also *Act* 12 & 13 *Will.* 3, *c.* 4.

Dixon, William Frederick. (Analysis of his Evidence.)—A magistrate for the West Riding of Yorkshire, and a guardian of the Sheffield Assay Office, 2524, 2525——Is one of the largest silver-manufacturers in Sheffield, 2526——Injury to the trade at Sheffield if the office be removed to London, 2527–2539——Explanation as to some Sheffield-made goods having been sent to London for the sake of the mark, 2537–2539——Satisfactory manner in which the assays are conducted, 2540–2544——Probable jealousy if the Sheffield manufacturers were subject to the management of the London Goldsmiths' Company, 2546, 2547.

The Sheffield diet is one of the best, 2548——Considerable increase, of late years, in the Sheffield silver trade, 2549–2551——The office is conducted on the same footing as the Birmingham office, 2554, 2555——Absence lately of complaint at Sheffield in regard to imitation marks on plated goods, 2556——Private mark upon the silver manufactured by witness's firm, 2556–2558——The imitation marks on plated goods are agreeable to the purchaser, who is not deceived by them, 2559.

Examination opposed to the abolition of the hall-mark on silver goods, 2560 *et seq.*——Increase in the trade of plated goods, notwithstanding the absence of any mark save that of the manufacturer, 2562–2569. 2604——Objection to the word "plated," being marked

Report, 1856—*continued.*

Dixon, William Frederick. (Analysis of his Evidence)—*continued.*

on plated goods, as in France, 2570–2572——Absence of analogy between the trade in silver and in plated goods, with reference especially to the proposition for doing away with the mark on silver, 2573 *et seq.*

Demand for the English mark in America, 2597–2600——Increased use of silver wares if the duty were removed, 2601, 2602——There is no gold manufacture at Sheffield, 2605, 2606. 2615–2622——Suggestion that every manufacturer of plated goods should be obliged to register his mark, as placed upon such goods, at one of the assay offices, 2608–2612.

Dublin. The Dublin assay office is the only one in Ireland, *Twycross* 3197, 3198——It is regulated by the Act 47 Geo. 3, *ib.* 3199. 3280–3288——There is very little gold assayed, *ib.* 3212——Amount of work done at the office; it is all manufactured in Dublin, except in the case of one manufacturer, who sends work from Belfast, *ib.* 3219–3226. 3241. 3312–3320.

Payment of the deputy assay master's salary by the Government; the amount is 64*l.* 12*s.* 3*d.*, *Twycross* 3228–3230. 3275, 3276——The expenditure in rent, and in the remuneration of witness, and of the drawer, amounts to from 130*l.* to 140*l.* a year; witness and the drawer or weigher being ratably paid out of the fees instead of by salary, *ib.* 3234–3250. 3254——The company comprises about sixty members, many of them not in the trade; supervision exercised by them, *ib.* 3261, 3262. 3307–3311.

Practice in regard to the assaying; none of the wardens are present during the process, *Twycross* 3263–3265. 3287, 3288. 3314–3335——Articles are occasionally broken as being below the standard, *ib.* 3302–3305——A master and three wardens are appointed yearly, *ib.* 3306. 3308——The office of assay master, held by witness, is worth about 100*l.* a year, *ib.* 3354——Assay of about 600 wedding rings in 1855; total office charges thereon, *ib.* 3359–3371.

There have been no complaints that articles have been improperly marked, *Johnson* 3379. 3394——Quantity of work in gold and silver manufacture in Dublin, *ib.* 3380. 3391–3393. 3418–3421——Work used to be sent to Dublin for assay from Cork, Waterford, and Belfast, *ib.* 3381, 3382. 3388–3390——Attendance of the wardens on certain occasions at the Dublin office, but not during the assaying, *ib.* 3471, 3472.

Return of gold and silver wares assayed and marked, from the 1st day of January 1851 to the 31st day of December 1855, *App. p.* 185.

Return of the income of each of the last ten years derived from assays, and the manner in which such income has been annually expended or disposed of, *App. p.* 199–201.

See also *Abolition of Offices*, 3. *Diet*, 4. *Duty*, I. 4. *Office Charges*, 2. *Prosecutions.*

DUTY:

I. *Nature of the Security that it is duly paid:*

1. Generally.
2. Birmingham.
3. Chester.
4. Dublin.
5. Exeter.
6. Glasgow.
7. London.
8. Newcastle-upon-Tyne.
9. Sheffield.

II. *Amount paid at the several Offices in* 1854:

I. *Nature of the Security that it is duly paid:*

1. Generally:

The Government have no actual security beyond an inspection of the accounts that all the duty is properly accounted for by the several offices, *Garnett* 25. 43. 165–182. 215, 216. 239–261——The duty should be paid when the assay is made, but credit is sometimes given by some of the offices, *ib.* 60——There is no greater security in regard to the revenue at the London Goldsmiths' Hall than at Birmingham or Sheffield, it being collected in the same way, *Garnett* 179. 256–261; *Prideaux* 1063–1065——Respects in which there is better security in regard to the revenue at Birmingham and Sheffield than at the other country halls, *Garnett* 239–250.

Suggestions by Mr. Field for a more satisfactory check, *App. p.* 202.

The Committee consider that the practice of assaying affords a convenient mode for collecting the revenue, *Rep. p.* iv.

2. Birmingham:

The assay master acts also as treasurer and pays over the duty daily to the collector, *Ryland* 2131–2133——Security of 2,000*l.* given by the collector, *ib.* 2134–2139——Security is also given by the assay master, *ib.* 2139–2141——There are several checks in regard to the payment of the duty, *Westwood* 2207–2210——Deduction allowed for the weight on which the duty is levied, *ib.* 2210–2215.

3. Chester:

Report, 1856—*continued.*

Duty—continued.

I. *Nature of the Security, &c.*—continued.

3. Chester:

Supervision and check in the Chester office in regard to the duty, *Lowe* 538–541. 570——Explanation as to the quarterly account of the work done at the Chester office; nature of the security for the correctness of the original entries in the office books, *Roberts* 782–788.

4. Dublin:

Nature of the check on the part of the Board of Inland Revenue with respect to the payment of the duty, *Twycross* 3266–3274. 3280–3284——Mode in which the duty is levied; the amount of duty is the same as in England, *ib.* 3289–3298.

5. Exeter:

Extent of security that the proper amount of duty is duly received and accounted for, *Maynard* 1422–1435.

6. Glasgow:

System of accounts; check thereby upon the payment of the duty, *Paterson* 2896–2902. 2905–2911.

7. London:

Mode in which the duty is collected in Goldsmiths' Hall; there is no direct check on the part of Government, *Prideaux* 1063, 1064——Province of the weighers to attend to the duty, *Fuller* 1943–1946.

8. Newcastle-upon-Tyne:

Absence of security for the payment of the duty received at Newcastle, *Garnett* 196. 211, 212——Nature of the security for the integrity of the assayer, *Reid* 821–823. 932–940.

9. Sheffield:

Evidence showing the security afforded by the office for the proper payment of the duty to the Inland Revenue, *Watson* 2474–2491——Security for the accounts being properly kept, *ib.* 2474–2481——Supervision exercised by a clerk in the Inland Revenue Office, *ib.* 2474–2479——Security given by the assay master, *ib.* 2482–2487.

II. *Amount paid at the several Offices in* 1854:

Statement of the total amount paid respectively on gold and silver plate at each of the assay offices in the United Kingdom for the year ending 5 January 1855, *App. p.* 177——The total amount was 84,287 *l.* 1 *s.* 9 *d.*; viz. Birmingham, 6,625 *l.* 10 *s.* 11 *d.*; Chester, 169 *l.* 16 *s.* 3 ½ *d.*; Exeter, 4,829 *l.* 15 *s.* 9 ¼ *d.*; Newcastle-upon-Tyne, 994 *l.* 16 *s.* 10 *d.*; Sheffield, 4,862 *l.* 0 *s.* 1 ½ *d.*; York, 117 *l.* 19 *s.* 10 ¾ *d.*; London, 62,815 *l.* 4 *s.* 10 *d.*; Glasgow, 1,575 *l.* 4 *s.* 11 *d.*; Edinburgh, 1,268 *l.* 10 *s.* 0 *d.*; Dublin, 1,028 *l.* 2 *s.* 2 *d.*, *ib.*——The total duty on gold was 9,264 *l.* 11 *s.* 8 ¼ *d.*; and on silver, 75,022 *l.* 10 *s.* 0 ¾ *d.*, *ib.*——*See* also *Collection of Duty.*

E.

Edinburgh. Fifteen thousand nine hundred and twenty-four ounces of silver, and eighty-seven ounces of gold were assayed at the Edinburgh office in 1855, *Garnett* 299——Particulars relative to the company, and the mode in which the assay is conducted, *ib.* 308–316——The business and the assay seemed to be very well managed on witness's visit in 1851, *ib.* 308–316——There are about twenty members, of whom six are annually elected as wardens, *ib.* 309——Usually the work is left to the assay master, but the wardens are sometimes present, *ib.* 309–312.

Very satisfactory state of the assay office at Edinburgh; favourable working of the company in the matter, *Garrard* 420–426.

Return of the weight in ounces, of wrought gold and silver plate assayed and marked, during each of the five years prior to the 1st January 1856, and of the amount received for duty, the amount allowed to the collector, and the amount paid to the Inland Revenue; distinguishing gold plate from silver plate, and plate not liable to duty, from the plate which is liable to duty, *App. p.* 187.

Copy (in continuation of Returns laid upon the table of the House) of so much of the report of the Inspector-general of stamps and taxes, dated the 11th day of December 1851, relating to the assaying and marking of gold and silver plate, as is applicable to the Edinburgh office, *App. p.* 187, 188.

Return of the income of each of the last ten years derived from assays, and the manner in which such income has been annually expended or disposed of, *App. p.* 198, 199.

See also *Abolition of Offices*, 8. *Diet*, 5.

Report, 1856—*continued.*

Electro-plated Goods. Private mark on the electro-plate goods manufactured by witness; security to the public thereby, *Elkington* 2308–2323. 2357–2371. 2381–2383. 2398, 2399.

See also *Plated Goods.*

Elkington, George Richards. (Analysis of his Evidence.)—Deals largely as a silversmith and electro-plate worker at Birmingham; is a guardian of the assay office, 2290–2292——Expense, risk and delay, if it be necessary to send silver wares from Birmingham to London to be marked 2293–2300——Rare instances of the London mark being preferred to the Birmingham mark, 2301, 2302——Examination with reference to the question of abolishing marking altogether; grounds for the conclusion that such abolition is not desirable, 2303 *et seq.*

Private mark on the electro-plate goods manufactured by witness; security to the public thereby, 2308–2323. 2357–2371. 2381–2383. 2398, 2399——Distinction to be drawn between the question of marking gold and silver articles, and articles which are plated, or of inferior composition, 2343 *et seq.*——Satisfactory operation of the late Act authorising marks upon lower standards of gold; object of this Act, 2346–2355——Objection to its being necessary to mark all plated goods with the word "plated," as in France, 2402–2406——Large and solid work sent by witness to be marked at the Birmingham office, 2407, 2408.

Exemptions. Difficulties arising on account of the different provisions in different Acts with reference to exemptions from assaying; amendment necessary, *Ryland* 2163. 3480–3482. 3486——Suggestion with a view to the adoption of some general principle or condition as to weight or thinness, &c., for regulating exemptions, *ib.* 3482–3497. 3508–3511.

In Dublin, all silver articles under four dwts., are exempt from assaying and marking, *Twycross* 3326–3336.

EXETER:

1. *Constitution of the Company.*
2. *As to the Staff of the Office.*
3. *Quantity of Work assayed.*
4. *Work said to have been marked, though under the Standard.*
5. *As to the Conduct of the Office generally.*
6. *Receipts and Expenditure of Office.*

1. *Constitution of the Company:*

The company consisted, in 1851, of four silversmiths, resident in the town, *Garnett* 10, 11. 54, 55——Witness is prime warden of the Exeter Goldsmiths' Company; was elected in 1812, *Ferris* 1538. 1543——The minutes of the company show that the office was first established in 1700, *ib.* 1539, 1540——The company are doubtless responsible for the management generally, *ib.* 1549, 1550.

2. *As to the Staff of the Office:*

In 1851 there was an assay master, who at the time kept a public-house, a treasurer, and a clerk, *Garnett* 12, 13——The officers are elected by the company, *ib.* 51–57. 61, 62——Inefficient condition of the assay office in 1851; the apparatus was very defective and the assayer very incompetent, *Garrard* 352–358. 463.

The assay master is perfectly qualified for his position, *Williams* 1275. 1306——Witness has been assay master since September 1854; succeeded Mr. Parkyn, *Maynard* 1369–1372——Learnt the art of assaying from his father, who was assay master at Exeter from 1816 to 1846, *ib.* 1373.

Belief as to the competency of the present assayer, *Ferris* 1553.——Grounds for the opinion that his predecessor, Mr. Parkyn, was an efficient assayer; character of the apparatus during his tenure of office, and mode in which he made the assays, *ib.* 1554–1569. 1571–1575——Mr. Parkyn sometimes used the same cupels twice, *ib.* 1566–1569.

3. *Quantity of Work assayed:*

Extensive business done at the office, *Garnett* 49——Duty of 2,763 *l.* paid by witness's firm in 1855, for work marked at Exeter, *Williams* 1271, 1272. 1327.

Towns from which work is received; the larger proportion comes from Messrs. Williams, of Bristol, *Maynard* 1394. 1470–1482——In 1855 there were 56,807 ¾ ounces of silver stamped, *ib.* 1470——Quantity of gold stamped; whence received, *ib.* 1480–1484.

From Lady-day 1855 to Lady-day 1856 witness had 13,957 ounces of silver and 240 ounces of gold assayed; the duty paid amounted to 1,043 *l.* 2 *s.* 7 *d.*, *Stone* 1841–1847——There are three manufacturers at Exeter, *ib.* 1859——Very little gold is manufactured at Exeter, except by witness; wedding rings are the principal manufacture, *ib.* 1860–1864.

Account of the gold and silver plate assayed and marked in the years 1851, 1852, 1853, 1854, and 1855; also the quantity cut, being worse than standard, in the same years; also the amount of poundage allowed at the Stamp Office, *App.* 179.

4. *Work*

Report, 1856—*continued.*

Exeter—continued.

4. *Work said to have been marked, though under the Standard:*

Sundry articles of silver bearing the Exeter mark, which in 1849 and 1851 were proved to be considerably under the standard, *Garnett* 17——Report delivered in of sundry gold and silver wares, bearing the Exeter hall-marks, assayed at the Assay-office, Goldsmiths' Hall, London, by order, dated 7 March 1856, *Sharp* 1160——Considerable extent to which several of those articles were under the standard, *ib.*——Explanation as to the mode in which the assays were made, *ib.* 1166–1186.

False character of the evidence as to the Exeter mark, upon which some gold rings were condemned at the London hall, *Maynard* 1521–1523.

5. *As to the Conduct of the Office generally:*

Very unsatisfactory manner in which the assays were made in 1851, *Garnett* 16 *et seq.* ——Imperfect character of the apparatus employed, *ib.* 16. 39, 40. 43–46. 121——Rare occurrence of plate being broken, *ib.* 19——Irregularity in regard to marking the plate with the manufacturer's name, *ib.* 47, 48——The accounts seemed to be in a satisfactory state, *ib.* 58, 59.

Frequent instances of plate sent by witness's firm to the hall having been broken, *Williams* 1273–1275. 1305, 1306——Instance of plate being marked with the initials only of the dealer for whom it was made; means hereby of tracing out the manufacturer, *Williams* 1328–1330; *Maynard* 1439–1460.

Improved apparatus provided in the office at the suggestion of witness on his appointment; insufficient apparatus previously, *Maynard* 1374–1385; 1461–1465——The attendance of the assay master is for three days weekly; it used to be for five days, *ib.* 1392, 1393——Regular account kept of each parcel of work received, *ib.* 1395—— Record of the punches, with the mark of each manufacturer, *ib.* 1396.

Witness, assisted occasionally by the deputy-warden, marks the work, *Maynard* 1397, 1398——The deputy-warden is not necessarily present during the assay, *ib.* 1399 ——Statement as to the large quantity of plate broken by witness as below the standard; much less was broken before his appointment, *ib.* 1411–1416. 1436–1438. 1505. 1527–1529——Manner in which parcels of plate from Bristol, &c., are delivered at the office; check upon the contents being the same as were forwarded by the manufacturers, *ib.* 1487–1503.

Witness is frequently, but not regularly, present during the assays, *Ferris* 1544, 1545 ——Safe mode of provision of the punches, *ib.* 1560, 1561——Witness's work has frequently been broken at the hall, *Stone* 1855–1858——There is no inconvenience in there being only three assay days weekly, *ib.* 1900, 1901.

Weight of silver and gold cut, as being below the standard, since 29 September 1854, *App. p.* 181.

6. *Receipts and Expenditure of Office:*

Sums of money received by the Goldsmiths' Company for assaying and marking gold and silver wares for each of the last ten years; expenditnre during the same period, *App. p.* 193.

See also *Abolition of Offices*, 4. *Bristol. Diet*, 6. *Duty*, I. 5.

Expenditure of Offices. Return of the receipts and expenditure of each of the assay offices for the years 1846–55, *App. p.* 189 *et seq.*

Export Trade. See *Liverpool. Watches and Watch-cases.*

F.

Ferris, George. (Analysis of his Evidence.)—Prime Warden of the Exeter Goldsmiths' Company; was first elected in 1812; 1538. 1543——The minutes of the Exeter Company show that the office was established in 1700; 1539, 1540——Witness is frequently, but not regularly, present during the assays, 1544, 1545——The keys are in the custody of the deputy warden; his duties, 1546–1548. 1558, 1559——The company are doubtless responsible for the management generally, 1549, 1550.

Belief as to the competency of the present assayer, 1553——Grounds for the opinion that his predecessor, Mr. Parkyn, was an efficient assayer; character of the apparatus during his tenure of office, and mode in which he made the assays, 1554–1569. 1571–1575——Safe mode of provision of the punches, 1560, 1561——Instances of prosecution for forging the marks of the Exeter Company, 1570.

The Mint have never applied for the diet, 1576–1578——Mode in which the diet is disposed of; allowance out of it to the assay master, 1579–1589——Places whence plate is sent to Exeter to be marked; the bulk of it comes from Messrs. Williams of Bristol, 1590–1602——Inconvenience to manufacturers at these places if the Exeter office were abolished, 1597–1599.

Report, 1856—*continued.*

Field, Henry William. (Analysis of his Evidence.)—Queen's Assay Master at the Royal Mint, has been in the establishment since the year 1818; 3062, 3063——Receives annually a diet of the assays made at the Birmingham and Sheffield offices, 3064–3067. 3083——The other assay offices do not send their diet to the Mint, nor are they bound to do so, save by order of the Lord Chancellor, 3068–3071——Exterior and interior form in which the Birmingham and Sheffield diets are received; there are separate parcels of each assay, 3072–3075. 3174. 3181——Practice of witness to test some of the individual assays, as well as to test the aggregate; sufficient check thereby upon the accuracy of the assays generally, 3076–3382.

Difficulty in ascertaining the exact fineness of silver, on account of the alloy not diffusing itself equally throughout the mass, 3077. 3111–3117——Witness never found any assay below the standard, 3078——The test of the two diets occupies one whole day, 3084, 3085——If the diet were sent from each office there should be a quarterly instead of an annual test at the Mint, 3086–3089——The labour of testing each separate assay would be very great, 3090, 3091——Nearly 2,000 separate assays are now received from each office, transmitting the diet, 3092–3094.

In assaying, witness uses the dry process, or that by cupellation, 3095——Consideration of the relative merits of the wet process and the process by cupels; greater practical advantages of the latter, 3096–3110. 3113. 3124——Doubt as to the wet process, however skilfully conducted, being more accurate than the cupelling process, 3097. 3103–3105——Reason for the cupelling process not being adopted in France, 3101–3103.

Qualifications required in a competent assayer; chemical knowledge without office practice will not enable one to carry out the process, 3118–3131——Witness never uses the same cupels twice, 3129——He has no experience in regard to the conduct of the assays at the offices generally, 3132–3134——Necessity of two assays of the scrapings, in order to arrive at a perfectly satisfactory conclusion, 3136–3145——Outline of the process of assaying gold; use of nitric acid for removing the silver, 3146–3150.

The silver is not now extracted from the bar gold in the Mint, 3151–3153——Profit under certain circumstances in separating the silver from gold bars or gold coin, 3154 3155——The Mint silver is purchased in the market, witness assaying it and reporting on its quality before it is coined, 3157——Private mark occasionally on English silver deduced from lead, 3159——Reason why the gold coinage is confined to the wants of the Bank of England; it does not pay to coin for private parties, 3160–3171.

Employment by the Birmingham and Sheffield offices of sworn messengers for delivering the diet at the Mint, 3172–3175——Arrangement between the Master of the Mint and witness as to the time for trying the diet of Birmingham and Sheffield, 3176——Opinion that it is compulsory on these offices to send the separate assays of each article, 3177–3180——Absence of means at the Mint for identifying the scrapings with the articles, 3181——All the offices should send their diets to the Mint, 3182–3184——Practice in regard to the trial of the pix at the Mint and at the Goldsmiths' Hall; parties who superintend the operations, 3185–3193.

Field, Mr. Suggestions by Mr. Field for a more satisfactory check as to the duty and the quality, *App. p.* 202–205.

France. System adopted in France to insure purity in the wares, *Garrard* 494——Check upon imitation marks on plated wares, *ib.* 499–501——Reason of the cupelling process of assaying not being adopted in France, *Field* 3101–3103.

See also *Standards.*

Fraud. Greater frauds upon the public if there were no mark on gold or silver wares, *Samuel* 2782 *et seq.* 2850, 2851.——*See* also *Duty. Marking.*

Fuller, Jeremiah. (Analysis of his Evidence.)—Assay master for seventeen years at Goldsmith's Hall, London; assays gold only, 1914–1919——Makes about sixty assays daily, 1920——During the last ten years has broken 3,169 ounces of gold, 1921, 1922——In the same period 27,759 ounces of silver have been broken, 1923, 1924——The loss to the silversmith is often very great where his work is broken, 1928, 1929——Goods have never been broken through the fault of the assayer, 1930–1933.

Mode in which the assays are delivered to witness for trial, and in which they are returned, 1934–1942——Province of the weighers to attend to the Government duty, 1943–1946——Articles chiefly broken by witness, 1948, 1949——Use of the cupelling process at the hall; there is no intention to try the wet method, 1950–1953. 1967. 2027–2029——Members of the company present when witness assays the diet, 1954–1966.

Different kinds of wares assayed by witness, 1969–1976——Articles of jewellery are sometimes stamped, 1977–1982——Any person, whether dealer or manufacturer, who has his name entered at the office may have his goods stamped accordingly, 1983–1990——Mode in which witness conducts his assays, more especially as regards the number of assays of each article, 1991–2022.

Practice of the Bank of England to have three assays made of all the gold bought by them, 2000–2002——Possibility of inaccuracy under the cupelling process, however carefully carried out, 2003. 2011, 2012———Test of the accuracy of the several assays afforded by the assay of the diet, 2020–2024——Facility afforded to country manufacturers to send plate direct to the London hall, 2023–2026.

Report, 1856—*continued.*

G.

Garner, John. (Analysis of his Evidence.)—Junior warden, drawer, and stamper at the Chester Assay Office, 2639, 2640——Is always present, unless prevented by illness, when the stamping is done, and during the whole process of the assay, 2641–2664——Produces the punches used in the office since 1839, and states that the letter "A" has never been used since 1840; 2665–2670. 2680–2691——Three assays are frequently made, when the work, if proved worse than the standard, is broken, 2671, 2672——Facilities afforded by the office with respect to the work sent by Mr. Samuel, and others from Liverpool, from which place there has been no complaint made to the office, 2673-2679.

Garnett, William. (Analysis of his Evidence.)—Inspector-general under the Board of Inland Revenue, 1——In consequence of communications between the Chairman of the Board and the Chancellor of the Exchequer in 1851, as to plate being frequently marked under the standard, was sent to the towns where assay offices are established, in order to inquire into, and report upon, the manner in which such offices were worked, 2–4——Towns in which assay offices exist, and which were visited by witness, 5——Supply by the Board of Inland Revenue of new punches to the several offices, when the old ones are worn out, 7.

Witness was accompanied in his inspection by Mr. Garrard and Mr. Johnson, of Hatton Garden, each of whom was practically acquainted with metallurgy, 8——They first visited Exeter, in April 1851; 8, 9——The company at Exeter consisted only of four silversmiths, resident in the town, 10, 11. 54, 55——There was an assay master, who at the time kept a public-house, a treasurer, and a clerk, 12, 13——Very unsatisfactory manner in which the assays were made, 16 *et seq.*——Imperfect character of the apparatus employed, 16. 39, 40. 43–46. 121.

Sundry articles of silver bearing the Exeter mark, which in 1849 and 1851 were proved to be considerably under the standard, 17——If plate below the standard is presented at any of the halls for assay, there is authority to break it, 18——Rare occurrence of plate being broken at the Exeter hall, 19——There are two standards, and two different marks of gold and siver; these standards explained, 20–22. 64–67. 74–76——The mark of the Government punch is a guarantee that the plate pays duty according to the standard, the assay master being liable to a penalty for affixing the company's mark to any plate under the standard, 23, 24. 80, 81——The accounts only of the offices are under the control of the Board of Inland Revenue, 25. 43.

Irregular mode in which the diet was kept at Exeter, 26. 30–33——It was never required by the Mint to be sent to London for trial, as provided for by Act, 26. 50–53——The diet is a portion of the silver, which is scraped from the articles brought to be assayed, 27——Law with regard to the keeping of the diet, 28, 29——The punch at Exeter was kept in the same box as the diet, such box having only two locks instead of three, 30, 31——The deputy warden opened the box in the morning, and locked it in the evening, leaving the punch and diet in the sole charge of the assay master during the day; impropriety thereof, 31–38. 41, 42. 169–172.

Irregularity at Exeter in regard to marking the plate with the manufacturer's name, 47, 48——Extensive business done at the Exeter office, 49——The officers are elected by the company of four silversmiths, 54–57. 61, 62——Clause in the Act establishing the company at Exeter, and other places, 55——The accounts at Exeter seemed to be in a satisfactory state, 58, 59.

The Government duty should be paid when the assay is made, but credit is sometimes given by some of the offices, 60——Prosecutions for marking plate below the standard rest more with the London Goldsmiths' Company, or the Mint, than the Board of Inland Revenue, as the revenue is not interested in the question, 70–73. 77–87——Considerable expense incurred by the Goldsmiths' Company in some cases of prosecution, 73. 76.

The next town visited by witness was Chester, 88——The company there comprised only four members, plateworkers in the city, the prime warden and assistant warden being appointed annually, 89——The officers were the assay master, who was not in the trade, an assistant, a clerk, a scraper, and marker, 89——The apparatus was not defective, 90. 122——The assays were carefully made by the assistant, the assay master not seeming to understand the business very well, 91. 120, 121.

There was some irregularity at Chester as to the registry of the marks of the manufacturers, 91. 107. 119——The diet was (irregularly) disposed of half-yearly; it had never been required by the Mint for trial, 91. 118——Further explanation as to the mode in which the diet should be kept, 92–98——Rare occurrence of plate being broken at the Chester office, 99, 100. 106——Instances of articles bearing the Chester mark being under the standard, 101–103. 112——Very small revenue derived from Chester hall, the work being all watch cases, 104, 105. 116, 117——Reference to a prosecution (in which the proceedings were dropped) by Government against the Chester hall in 1845, in the matter of twenty-four gold watch cases, all below the standard, 108–114.

Report, 1856—*continued.*

Garnett, William. (Analysis of his Evidence)—*continued.*

As regards York, there was no regular assay office there at all, and the goods were marked upon the assay of scrapings said to be sent to Messrs. Johnson & Company of Hatton Garden, 123-134——Opinion that the assay master at York was not competent to assay, 135——There were only three manufacturers there, who constituted the company, 136. 138——The assay master was appointed by the manufacturers, and marked whatever they sent him, 137, 138——Belief that nothing has been assayed at York for many years, 140——Sundry articles assayed at different country halls were tried last year at Goldsmiths' Hall, and were almost invariably under the standard, 140-146.

At Sheffield the company was composed of about thirty persons, but many of these were not in the trade, 147-150——Satisfactory and regular manner in which the assay was conducted at Sheffield, 151. 156-164——The revenue from Sheffield is higher than that from Exeter, and the quantity of silver assayed is larger than at any other place except London, 152-155——The diet is regularly sent up to the Mint, 162-164——The Government have no actual security beyond an inspection of the accounts that all the duty is properly accounted for by the several offices, 165-182. 215, 216. 239-261——At Sheffield and Birmingham it is provided by Act that two of the wardens must be present during the assay, 175——There is no greater security in regard to the revenue at Goldsmiths' Hall than at Birmingham or Sheffield, 179. 256-261. 324.

At Newcastle-on-Tyne the company consisted of fifteen or sixteen members, of whom three only belonged to the trade, and could take a part in the management of the hall, 184-186——Obscure situation of the assay office, which was very dirty, 186. 200-204——During the day the punch was under the sole control of the assay master, the wardens not being present, 186. 190-192. 196-199. 213, 214. 220-227. 293-295——Position in life and qualifications of the assayer, whose name was Somerville, 187. 189. 208-210. 220. 284-287. 290-292——The diet was not required to be sent to London for trial, 193-195——Absence of security for the due payment of the duty received at Newcastle, 196. 211, 212——Reduction generally of the allowance for collecting the duty from 2½ to 1 per cent, 205-207——There was no regular form provided at Newcastle for notes to be delivered with the work to be assayed, 211——Inconsiderable duty received from Newcastle, 217-219——Inference as to the work having been carelessly and irregularly done, 220-223.

The company at Birmingham comprises twenty-five or twenty-six members, most of whom are not in the trade, 228——Peculiarly satisfactory character of the arrangements for the assay at Birmingham, there being but one or two slight irregularities, 229-251——Better security in regard to the revenue at Birmingham and Sheffield than at other country halls, 239-250——Oath taken by the assay masters generally to perform their duties faithfully, 242-245. 262-264. 266. 288, 289.

Recommended appointment of a Government inspector as a security both to the public and the revenue, 252-255. 265. 268. 279. 323——Witness has not inquired officially into the nature of the assay, &c. at the London Goldsmiths' Hall, which is a very superior establishment, 257-259——Offices established under the Act 12 & 13 Will. 3, c. 4; 266——Separate Act which applies to Newcastle, 267——Want of uniformity of practice in regard to the diet being sent to the Mint for assay, 269-274.

Assay at Birmingham in 1855 of 3,229 ounces of gold and 51,743 ounces of silver, 275, 276——More commodious character of the office at Birmingham than at Sheffield, 277——If there be only one office retained besides that in London it should be the Birmingham office, 278——Preference given to the London mark over that of the country marks, 280-283.

Particulars relative to the company at Glasgow, and the arrangements connected with the assay, 296-303——The amount of duty in 1855 was 1,575, which is rather more than at Edinburgh, 298, 299. 305——More silver and less gold assayed at Glasgow than at Edinburgh, 299——The apparatus at Glasgow was pretty good, and the assay was well conducted, 301, 302——Witness has heard that plate is largely manufactured in the north of Scotland without paying the duty, 303, 304.

Evidence as to the company at Edinburgh and the mode in which the assay is conducted, 308-316——The business and the assay seemed to be very well managed, 308. 316——Declining state of the trade at the Scotch offices, 314, 315——Amount of duty paid respectively at Birmingham and Sheffield, 318-320——Return delivered in of the amount of duty paid in 1854 at each of the offices in England, 321, 322, and *App. p.* 177.

Absence of inconvenience if the Birmingham and London offices only be retained, and it be necessary to send all plate to either of those places to be assayed, 324. 326-340——Advantages anticipated from the abolition or all the country offices, except that at Birmingham, 324, 325——There is now no limitation as to the offices to which the plate from certain districts must be sent, 341-343——Plate is largely manufactured in towns other than those where assay offices are established; large manufacture at Manchester and Liverpool as compared with Chester, adverted to hereon, 344-348.

Report, 1856--*continued.*

Garrard, James. (Analysis of his Evidence.)—Member of Goldsmiths' Hall, London; has twice served as prime warden of the company, 349, 350——Accompanied Mr. Garnett in his inspection of the country halls in 1851; 351——Inefficient condition in which they found the assay office at Exeter; the apparatus was very defective and the assayer very incompetent, 352-358. 463——The smallness of the companies and of the business transacted at the Exeter, Chester, Newcastle, and other establishments, prevents efficiency, 356. 367-372. 381-384. 405-408. 435, 436. 480.

Tolerable character of the arrangements at Chester; the business was carried on with some care as to the assaying, but the general management was defective, 359-377——Instance of a considerable number of watch cases bearing the Chester mark having been under the standard, 364. 463-466——Especially defective arrangements at York, the apparatus having been in disuse, and things having been marked without assay, 378-381——Inefficient staff and defective apparatus at Newcastle, 382-385——Impossibility of accurate assays unless the apparatus be accurate, 386-389.

Great care and attention with which the Sheffield office was conducted, the company being numerous, and there being a considerable amount of work, 390-398——Satisfactory arrangements at Birmingham, where also the business was large, and there were a good many manufacturers, 399-403. 447. 462——Unsatisfactory character of the proceedings at Glasgow on account of the insufficiency of the business, 404-409——Practice at places in Scotland to manufacture and mark articles which are under the standard, 409, 410. 419. 482. 492.

Absence, at present, of any means for preventing marks in imitation of silver upon base or plated wares; remedy desirable, 411-419. 498-501——Very satisfactory state of the assay office at Edinburgh; favourable working of the company in the matter 420-426——The amount of revenue at any office is generally a safe criterion as to the quantity of work, 427-431——Mechanical rather than chemical knowledge required in an assayer, 532-434——Where there is not much work the expense of a well qualified assayer is a bar to efficiency, 435, 436.

Circumstances under which witness accompanied Mr. Garnett and Mr. Johnson; notice of their visits was not communicated to the offices, 443-457——Witness does not recollect having heard of irregularities in the Birmingham office, 458-462——Funds of the Goldsmiths' Company derivable from assays, adverted to, in connexion with the circumstance of their rarely prosecuting, 467-474——Slight reductions made in the company's charges for assaying, 475, 476——The Goldsmiths' Company are not anxious for the abolition of the country halls, 477——Witness considers that Sheffield, Birmingham and Edinburgh should still be retained, 478, 479——Large quantity of gold from the country stamped at Goldsmiths' Hall, 481.

The diet of the principal halls, excepting Sheffield and Birmingham, is not tested by the Mint, 484. 487——The Sheffield diet is superior to that of the Goldsmiths' Company, and is better than is required by law, 485, 486. 497——There is no Government trial of the diet of Goldsmiths' Hall, 488-491——Standards in France, as compared with England, 493. 495——System adopted in France to insure purity in the wares, 494——The Scotch mark is not well esteemed in the trade, 496——The mark of Goldsmiths' Hall is in most esteem, 496——Useful check in France upon imitation marks on plated wares, 499-501.

[Second Examination.]—Particulars as to the several qualities of silver and gold manufactured in France; the standard, as compared with the English standard, is inferior in each case, 1257-1259.

[Third Examination.]—How far increased facilities might be given at Goldsmiths' Hall for the receipt and re-transmission of country parcels without the intervention of agents; the risk must rest with the manufacturers, 2030-2046——Examination on the question of doing away with the system of marking altogether, or of rendering it voluntary instead of compulsory; expediency of such measure doubted, 2049 *et seq.*

Gold and silver should either not be marked at all, or else there should be a guarantee that the mark was a correct criterion of a proper standard, 2040. 2080. 2093——As regards jewellery, the general practice is not to have it marked, 2057-2063. 2107, 2108——In buying large quantities of gold and silver the purchaser requires an assay independently of that of the seller, 2088-2091. 2106, 2107——In America the English mark is constantly imitated, 2097, 2098——Higher price commanded by articles bearing the London hall-mark than by articles marked in the country halls, 2116, 2117.

GLASGOW:

1. *Constitution of the Company.*
2. *Quantity and Character of the Work assayed.*
3. *Question as to Work of deficient Standard having been marked.*
4. *As to the Arrangements generally.*
5. *Income from Assays; how expended.*

1. *Constitution of the Company:*

The company consists of about twenty-seven members, resident plateworkers and silversmiths, *Garnett* 296——Four wardens are elected annually, *ib.* 296——The office

Report, 1856—*continued.*

Glasgow—continued.

1. *Constitution of the Company*—continued.

was established in 1819, *Paterson* 2868——The company consists of about twenty-five persons, goldsmiths and silversmiths, *ib.* 2869-2871. 2875-2877. 2881——Four wardens, all in the trade, are appointed by the company, *ib.* 2872. 2878-2881.

The local Act limits the company to gold and silver workers, but there would otherwise be no objection to its comprising persons not of the trade, *Rait* and *Paterson*, 3051, 3052. 3058-3061.

2. *Quantity and Character of the Work assayed:*

The amount of duty in 1855 was 1,575 *l.*, which was rather more than at Edinburgh, *Garnett* 298, 299. 305——More silver and less gold assayed at Glasgow than at Edinburgh, *ib.* 299——Twenty thousand eight hundred and fifty-two ounces of silver, and thirteen ounces of gold, were assayed in 1855, *ib.*

Quantity of work manufactured at Glasgow; none other is marked at the office, *Paterson* 2942-2947. 2952-2956——Amount of work made in Glasgow adverted to as showing the demand for a hall, *Rait* 3022-3026. 3048-3050. 3053.

Return of the weight, in ounces, of wrought gold and silver, assayed and marked, during the five years prior to the 25th day of December 1855, and of the amunt received for duty, the amount allowed to the collectors, and the amount paid to the Inland Revenue, *App. p.* 184.

3. *Question as to Work of deficient Standard having been marked:*

Complaint by a manufacturer of work being broken at Newcastle, which was two pennyweights better than work marked at Glasgow, *Reid* 854.

Instances of work being marked, though less than the standard, have never been brought to witness's notice; such marking in fact has never taken place, *Paterson* 2920-2923——Though work has not been broken for many years, it has never been represented to the office that goods below the standard have been marked, *Rait* 3015-3018——Belief that the assay master has never marked goods worse by two pennyweights than goods rejected at Newcastle, as stated by Mr. Reid (Q. 854), *ib.* 3040-3043.

4. *As to the Arrangements generally:*

Work is weighed and examined by the assay master only, unless there be doubt as to its quality, when he calls in the wardens, *Garnett* 296, 297——The apparatus in 1851 was pretty good, and the assay was well conducted, 301, 302——Unsatisfactory character of the proceedings at Glasgow on account of the insufficiency of the business, *Garrard* 404-409.

Witness is the assay master of the Glasgow office, *Paterson* 2867——Was appointed by the company, *ib.* 2874——Practice in regard to the assaying, and the proceedings connected with it, *ib.* 2883-2904——Daily attendance of a warden in order to superintend the work generally, and to be present at the assays, *ib.* 2902-2904——Rare occurrence of work being broken up at the office, *ib.* 2912-2914.

The office pays its own expenses; increased charge for assaying, and increased allowance for collecting the duty adverted to hereon, *Paterson* 2924-2929. 2957. 2991-3007——Explanation as to the mark of the Thistle not being placed on the goods, *ib.* 2930-2936——The weigher and drawer affixes the office mark in witness's presence, *ib.* 2937-2941.

The office is open two days in the week, and also for a small fee, whenever a special assay is required, *Paterson* 2958, 2959——The marks and names of the several manufacturers are duly registered, *ib.* 2960-2962——Other occupation of witness besides that of assay master, *ib.* 2963, 2964——The assay master and the weigher are the only salaried persons in the office, *ib.* 3003-3007.

Witness, who is a gold and silver manufacturer, and a warden of the company, has never had any of his work broken, *Rait* 3012-3014——Power of the company to remove the assay master, *ib.* 3020, 3021——The arrangement in regard to the hall being open twice a week, and upon special occasions, as specially required, meets all the necessities of the case, *ib.* 3054-3057.

Copy (in continuation of Returns laid upon the table of the House) of so much of the Report of the Inspector-general of Stamps and Taxes, dated the 11th day of December 1851, relating to the assaying and marking of gold and silver plate, as is applicable to the Glasgow office, *App. p.* 188, 189.

5. *Income from Assays; how expended:*

Return of the income of each of the last ten years derived from assays, *App. p.* 192——The proceeds have been applied towards the expenses of the company, *ib.*

See also *Abolition of Offices*, 5. *Diet*, 7. *Duty*, I. 5.

Report, 1856—*continued.*

Gold. Large quantity of gold from the country stamped at goldsmiths' Hall, *Garrard* 481.

Alloy naturally of different kind of gold with silver; a certain quanty of copper is sometimes added, *Claudet* 1784–1786. 1796–1803. 1817–1821——Circumstance of gold coin exported to France being often melted down into bar gold, *ib.* 1804–1808.

Outline of the process of assaying gold; use of nitre acid for removing the silver, *Field* 3146–3150——The silver is not now extracted from the bar gold in the Mint, *ib.* 3151–3153——Profit under certain circumstances in separating the silver from gold bars, or gold coin, *ib.* 3154, 3155.

Statement of the quantity of gold plate on which duty was paid by each assay office in the United Kingdom in the year ended 5 January 1855, and the duty thereon, *App. p.* 177——The total quantity was 10,898 ounces and 19 dwts., and the total duty, 9,264 *l.* 11 *s.* 8½ *d. ib.*

See also *Assay Process. Reduction of Standard. Silver. Standard. Watches and Watch Cases.*

Goldsmiths' Halls. Twofold object of Goldsmiths' halls, namely, the protection of the public and fair play between rival manufacturers, *Prideaux* 1048–1051.

Green, Joseph. (Analysis of his Evidence.)—Assistant-assayer at the Chester office; succeeded his father, who was well practised as an assayer, 636–641——Very efficient state of the apparatus at the office; it was improved two or three years ago, 642, 643. 733–742——The cupels are properly made, and are never used twice, 644–649——The diet is assayed twice a year, but not at stated times, 653–655——Witness has sometimes assayed the diet without the presence of any of the wardens, and generally assays goods without any one being present, 656–660. 669–676. 698–700. 702. 708. 726.

Practice as to the stamping of articles; this is done in the presence of witness and the assay master, and upon the verbal authority of witness that the work is correct, 661–668. 671. 678–680. 682–684. 701–708. 712, 713——Great improbability of witness making any mistake in his assays, 681. 692. 695, 696. 714–723——His salary is 130 *l.* a year, clear of all expenses; he has also some business as a private assayer, 686–691——The diet is kept in a box with three locks, and witness has no access to it, 693, 694. 697.

Witness makes two different assays of the diet, and has always found that the second trial confirmed the accuracy of the first, 703. 714–723——The cupels are not invariably broken after the first assay, 709–711——When a first assay shows that articles are under standard a second assay is made, 724, 725——Explanation given on the inspection of the office in 1851 by Mr. Garnett and others, 727–732.

H.

Hall Marks. See *Marking.*

Hankey, Mr. Report proposed by Mr. Hankey, and negatived in Committee, *Rep. p.* viiix.

I.

Imitation Marks. Absence at present of any means for preventing marks in imitation of silver upon base or plated wares; remedy desirable, *Garrard* 411–419. 498–501——Frequent complaints have been made in regard to imitation marks upon impure or plated articles, *Prideaux* 1052——The imitation marks on plated goods do not act as a deception on the buyer, *Thomson* 2469–2471——Objection to imitation marks, *Watson* 2520——Absence lately of complaint at Sheffield in regard to imitation marks on plated goods, *Dixon* 2556——The imitation marks on plated goods are agreeable to the purchaser, who is not deceived by them, *ib.* 2559.

Income and Expenditure. Returns of the income of the several assay offices for each of the last ten years derived from assays, and the manner in which such income has been annually expended or disposed of, *App. p.* 189 *et seq.*

Incorporation of Goldsmiths' Companies. Clause in the Act establishing the companies at York, Exeter, Bristol, Chester, and Norwich, *Garnett* 55.

Inland Revenue, Board of. The accounts only of the offices are under the control of the Board of Inland Revenue, *Garnett* 25. 43.

Return, dated Inland Revenue Office, 5 March 1856, showing the amount of duty on gold and silver respectively paid by the several assay offices in the year ended 5 January 1855, *App. p.* 177.

See also *Duty. Inquiry of* 1851. *Prosecutions.*

Inquiry of 1851. In consequence of communications between the chairman of the Board of Inland Revenue and the Chancellor of the Exchequer, in 1851, as to plate being frequently marked under the standard, witness was sent to the towns where assay offices

Report, 1856—*continued.*

Inquiry of 1851—continued.

are established, in order to inquire into and report upon how such offices were worked, *Garnett* 2–4——Witness was accompanied in his inspection by Mr. Garrard and Mr. Johnson, of Hatton Garden, both of whom were practically acquainted with metallurgy, *ib.* 8.

Circumstances under which witness accompanied Mr. Garnett and Mr. Johnson; notice of their visits was not communicated to the offices, *Garrard* 443–457.

Inspection. Recommended appointment of a Government inspector as a security, both to the public and the revenue, *Garnett* 252–255. 265. 268. 279. 323.

Suggestions by Mr. Field, showing the importance of Government inspection, and recommending means for carrying it out, *App. p.* 202–205.

Insurance of Parcels. Witness has never insured his parcels from Liverpool to Chester, and has never sustained loss by not doing so, *Samuel* 2799.

J.

Jewellery. Articles of jewellery are sometimes stamped at the London hall, *Fuller* 1977–1982——The general practice is not to have jewellery marked, *Garrard* 2057–2063. 2107, 2108.

Beneficial effect of the Act of 1854, which authorised jewellery to be marked, whether it paid duty or not, *Westwood* 2218–2226——Circumstance of articles of jewellery being often stamped, though not necessary, for the sake of the guarantee of the quality, *Samuel* 2824–2828. 2838–2843——Advantage if jewellery generally were required to be marked, *ib.* 2824–2847——Increasing desire on the part of the public to have articles of jewellery, &c. marked, *Ryland* 3492, 3493. 3498–3503.

Johnson, Edmond. (Analysis of his Evidence.)—Manufacturing goldsmith and silversmith in Dublin; has the largest business in Ireland, 3372, 3373——Has several times been master of the Dublin Goldsmiths' Company, 3374, 3375——Some prosecutions have been undertaken by the company in regard to counterfeit marks, but there was a failure in the evidence, 3374–3378. 3395——There have been no complaints that articles have been improperly marked at the assay office, 3379–3394.

Quantity of work in gold and silver manufacture in Dublin, 3380. 3391–3393. 3418–3421——Work used to be sent to Dublin for assay from Cork, Waterford, and Belfast, 3381, 3382. 3388–3390——Work now made in Belfast and Cork which does not require to be marked, 3383, 3384——Annihilation of the Dublin trade if the office be removed to England, 3385–3387——Causes of work not being now sent to the Dublin hall from Cork, 3396–3400. 3422–3441.

Grounds for objecting to the abolition of the system of marking gold and silver wares, though the absence of a hall-mark on plated wares has worked well, 3401–3417. 3442–3470——Decrease of the manufacture of wedding rings at Cork adverted to, 3426–3441——Attendance of the wardens on certain occasions at the Dublin office, but not during the assaying, 3471, 3472——Retention formerly of the diet, in order to have it assayed in the presence of some of the company, 3473–3479.

L.

Legislation. There are more than twenty Acts relative to assays and to the several offices, the provisions of which are very complicated and varying, *Ryland* 2146. 2163–2166; *Rep. p.* iii——The several statutes should be repealed, and one Act for the regulation of all the offices be passed forthwith, *Ryland* 2163, 2164; *Field, App. p.* 204; *Rep. p.* iv.

See also *Abolition of Offices.*

LIVERPOOL:

1. *Evidence in favour of a local Assay Office.*
2. *Evidence opposed thereto.*

1. *Evidence in favour of a local Assay Office:*

Large home and export trade of Liverpool in watches and watch-cases; it has greatly increased of late years, *Stuart* 1605–1619. 1703——Expense and delay in sending goods from Liverpool to the Chester hall to be assayed, *ib.* 1655, 1656. 1697–1699——Strong claim of Liverpool to a local assay office; large and increasing manufacture in watches and watch-cases, and large dealings in gold and silver wares generally adverted to hereon, *ib.* 1660 *et seq.*

Witness was chairman of a meeting of watch-case makers and watch manufacturers lately held in Liverpool, which meeting was greatly alarmed at the contemplated removal of the Chester assay office, and considered moreover that there were ample reasons for the establishment of an office at Liverpool; concurrence in these views, *Quillam* 1706 *et seq.*

Report, 1856—*continued.*

LIVERPOOL—continued.

2. *Evidence opposed thereto:*

Objection to an office at Liverpool as well as at Sheffield and Birmingham, inasmuch as it would add to the number of different marks, the fewer of which there are the better, *Prideaux* 1090–1093.

Facilities afforded by the Chester office with respect to the work sent by Mr. Samuel and others from Liverpool, from which place there has been no complaint made to the office, *Garner* 2673–2679.

Witness, as manufacturer of gold and silver watch-cases at Liverpool, does more business than all the rest of the local trade in watch-cases, *Samuel* 2700–2710. 2854—— Great facilities for forwarding parcels between Liverpool and the Chester office, *ib.* 2716–2721. 2739——Grounds for preferring the continuance of the Chester office, rather than its removal to Liverpool; non-concurrence with Mr. Stuart hereon, *ib.* 2724. 2744–2750. 2807–2810. 2820–2823. 2852–2854——Reasons why witness occasionally sends work to London to be marked, *ib.* 2726–2734——Cost of 1 *s.* 6 *d.* per parcel incurred in sending Liverpool work to Chester, *ib.* 2796–2798.

See also *Abolition of Offices*, 2. *Chester.* *Watches and Watch-cases.*

LONDON:

1. *Generally.*
2. *Practice in regard to Assays.*
3. *Question as to Work being improperly marked.*
4. *Repute in which the London Mark is held.*
5. *Quantity of Work assayed and marked.*
6. *Particulars as to the Duty.*
7. *Income from assaying and marking; how disposed of.*

1. *Generally:*

Witness has not, on the part of the Board of Inland Revenue, inquired officially into the nature of the assay, &c. at Goldsmiths' Hall, which is a very superior establishment, *Garnett* 257–259. 317.

Witness is clerk and solicitor to the Goldsmiths' Company of London, *Prideaux* 1031, 1032. 1068——Early origin of the assay and trial of gold and silver plate in London, *ib.* 1044——Separate accounts kept by the company in regard to the assay office, *ib.* 1045–1047——Reference to a Committee of the House of Commons in 1773, which made some inquiry into the practice of Goldsmiths' Hall, *ib.* 1070. 1136–1138.

Perfect character of the apparatus at the London hall; it has been improved within the last two years, *Prideaux* 1107, 1108——The accounts are sent to the Inland Revenue Department, *ib.* 1109, 1110——Constitution of the Goldsmiths' Company, and of its governing body; there are four wardens and twenty-one assistants, *ib.* 1126–1134—— The office has never been directly inspected on the part of Government, *ib.* 1135.

Witness is deputy warden of the assay office, *Sharp* 1144——Has, subject to the directions of the wardens, the control of the office and of the three assay masters, *ib.* 1145–1449——Salaries of each of the assayers, *ib.* 1212–1214——The names of the workers, with the impression of their punches, are always registered, *ib.* 1253.

2. *Practice in regard to Assays:*

Witness is not present, nor is any of the wardens, at all the assays; it is not so prescribed by the Act, *Sharp* 1187. 1192, 1193——Practice in regard to the scraping of goods by the drawers, of whom there are four; check upon collusion on this score, *ib.* 1222–1240. 1251, 1252——Course adopted in regard to the number of assays made of each packet and as to the bulk assayed each time, *ib.* 1247–1250. 1254–1256.

Witness has been assay master for seventeen years; assays gold only, *Fuller* 1914–1919——Makes about sixty assays daily, *ib.* 1920——During the last ten years has broken 3,169 ounces of gold, *ib.* 1921, 1922——In the same period 27,759 ounces of silver have been broken, *ib.* 1923, 1924——Goods have never been broken through the fault of the assayer, *ib.* 1930–1933.

Mode in which the assays are delivered to witness for trial, and in which they are returned, *Fuller* 1934–1942——Different kinds of wares assayed by witness, *ib.* 1969–1976——Mode in which witness conducts his assays, more especially as regards the number of assays of each article, *ib.* 1991–2022.

3. *Question as to Work having been improperly marked:*

Witness is not aware of any case in which goods marked at the hall have been found to be defective, *Prideaux* 1069–1072; *Sharp* 1205, 1206.

Instances of irregularity and incorrectness in marking and assaying at the London hall, *Maynard* 1504. 1525, 1526.

Report, 1856—*continued.*

LONDON—continued.

4. *Repute in which the London Mark is held:*

Preference given by the public to the London mark over that of the country halls, *Garnett* 280-283; *Garrard* 496. 2116, 2117——High estimation in which the London mark is held by foreigners, *Sharp* 1220, 1221——Rare instances of the London mark being preferred to the Birmingham mark, *Elkington* 2301, 2302.

5. *Quantity of Work assayed and marked:*

Large quantity of silver and gold annually marked at Goldsmiths' Hall, *Prideaux* 1101. 1139*. 1141.

Return of the weight, in ounces, of wrought gold and silver plate assayed and marked during each of the five years prior to 1 January 1856; distinguishing gold plate from silver plate, and plate not liable to duty from the plate which is liable to duty, *App. p.* 178.

6. *Particulars as to the Duty:*

Return of the amount received for duty on wrought gold and silver plate, of the amount allowed for its collection, and of the amount paid to the Inland Revenue; distinguishing the duty in respect of gold plate from the duty in respect of silver plate, for each of the five years prior to 26 December 1855, *App. p.* 178.

7. *Income from assaying and marking; how disposed of:*

Limited extent to which the profits of the company have admitted of reduction in their rate, *Prideaux* 1035-1043. 1095-1106. 1114-1123——The balance of profit for thirty years up to 1854 was 4,565 *l.*, *ib.* 1040. 1096. 1114-1123.

Return of the income of each of the ten years ending Lady-day 1855, from assaying and marking gold and silver plate, and of the manner in which the same has been annually expended or disposed of, *App. p.* 198.

See also *Abolition of Offices.* *Diet*, 8. *Duty*, I. 1. 7. *Office Charges.* *Prosecutions.*

Lowe, John. (Analysis of his Evidence.)—Prime warden of the Goldsmiths' Company at Chester; has belonged to the company for 30 years, 502, 503——The Chester assay office was established prior to the Conquest, 504-508——Witness is a silversmith at Chester, 509-511——The assistant assay master does the main duty of the assay master, and is a very competent person, 512-515. 579——Witness produces the books of the office, and gives sundry explanations thereon to the effect that the business is properly and regularly conducted, 516 *et seq.*

Good state of the appartus of the office, 518-520. 533. 591, 592——The company now comprises six resident and six non-resident members; apprenticeship necessary before membership, 524-528. 593-599——Supervision and check in regard to the duty, 538-541. 570——Frequent instances of work being broken at the office, 544-552. 567, 568. 588, 589——Work is sent to the Chester office, chiefly from Liverpool, and from one manufacturer at Coventry; it consists almost entirely of watch-cases, 554-556. 569. 580-582. 612-615. 624-634——Facility for returning without delay parcels of plate sent to the office, 557-561.

Witness is not aware that there has ever been anything improper in the conduct of the office at Chester, 564, 565——Great increase of late years in the work of the office, 566 The diet is regularly assayed half-yearly, 571-573. 604——Result of the assay; belief that the diet is not inferior to that of Birmingham or of any other office, 574, 575. 635.

Presence of one of the wardens when articles are assayed and marked, as well as at the half-yearly assay of the diet, 572. 578. 600-603——Visit of Messrs. Garnett, Garrard and Johnson to the Chester office adverted to; absence of witness at the time, 584-587. 606-611——The present assay master has been in office for 14 years, 590——The diet is disposed of after the half-yearly trial, 605——Slight increase of work in gold watch-cases since the recent alteration in the standard, 616-623.

[Second Examination.]—In stating that a warden has always been present at the assay of the diet, as well as at the general assay of articles, witness referred to the person who marks the articles, and who is the junior warden of the company, 743-747.

[Third Examination.]—As permanent prime warden annually elected, witness receives a salary of 5 *l.* a year, 756-759——Salary of 300 *l.* a year enjoyed by witness's brother, as assay master, the duties of which office he cannot always personally attend to, through ill health, 760-766——The assay master has a perquisite of about 20 *l.* a year by the sale of the diet, 767, 768——Mode of expenditure of the income derived from the Chester office; surplus available, 769-781.

[Fourth Examination.]—The evidence of Mr. Garner, the deputy warden, will prove that witness was correct in saying that the assays were not made in the presence only of the assayer, as stated by Mr. Green (Q. 700.) 2636-2638.

[Fifth

Report, 1856—*continued.*

Lowe, John. (Analysis of his Evidence)—*continued.*

[Fifth Examination.]—The marks on certain articles, referred to by Mr. Sharp (Q. 1160) as being below the standard, are not those of the Chester office; probable explanation as to these marks, 2700-2703. 2705——No opportunity has been given to the Chester office to inspect the marks, 2704. 2706.

M.

Manufacturer's Mark. See *Private Marks.*

Marking. The mark of the Government punch is a guarantee that the plate pays duty according to the standard, the assay master being liable to a penalty for affixing the company's mark to any plate under the standard, *Garnett* 23, 24. 80, 81——Objection to the total abolition of the standard, or to its retention only as regards the home trade, *Stuart* 1644–1654——Examination with reference to the question of abolishing marking altogether; grounds for the conclusion that such abolition is not desirable, *Quillam* 1723–1727; *Stone* 1909–1913; *Garrard* 2049 *et seq.*; *Elkington* 2303 *et seq.*; *Dixon* 2560 *et seq.*; *Ryland* 3504-3507. 3512-3514——Gold and silver should either not be marked at all, or else there should be a guarantee that the mark was a correct criterion of a proper standard, *Garrard* 2049. 2080. 2093——Twofold guarantee of the system of marking, *ib.* 2105.

Suggestion relative to the mark for denoting the year when the assay was made, *Ryland* 2146. 2150–2154——The mark for the standard itself should be the same in England, Ireland, and Scotland, there being, however, a separate distinguishing mark, *ib.* 2146–2149. 2155.

Illustration of the demand of the public for the hall-mark on jewellery, &c., *Westwood* 2218–2226——Protection to the public under the present system, *Elkington* 2304 *et seq.* ——There probably would be as much plate sold without the mark, but the security for its quality would be wanting, *ib.* 2305, 2306. 2328–2331——Absence of analogy between the trade in silver and in plated goods, with reference especially to the proposition for doing away with the mark on silver, *Elkington* 2343 *et seq.*; *Dixon* 2573 *et seq.*; *Johnson* 3401–3417. 3442–3470.

If the hall-mark were abolished the public would probably resort to plated articles, *Thomason* 2425-2427——Evidence in favour of the retention of the system of marking gold and silver wares; reference especially to the advantage of the mark on watch-cases, *Samuel* 2782–2795. 2800 *et seq.*——Decreased trade in gold and silver if there were no mark, *ib.* 2848, 2849.

Report for the abolition of the system of assaying and marking proposed by Mr. Wilkinson in Committee, and negatived, *Rep.* viii, ix.

The Committee consider that the practice of assaying is calculated to afford protection against fraud, and ought to be maintained, *Rep. p.* iv.

See also *Electro-plated Goods. Exemptions. Imitation Marks. Jewellery. Plated Goods. Private Marks.*

Maynard, William Thomas. (Analysis of his Evidence.)—Assay master, since September 1854, of the Exeter Goldsmiths' Company; succeeded Mr. Parkyn, 1369–1372—— Learnt the art of assaying from his father, who was assay master at Exeter from 1816 to 1846; 1373——Improved apparatus provided in the office at the suggestion of witness on his appointment; insufficient apparatus previously, 1374–1385. 1461–1465—— Liability to error if the same cupels be used more than once, 1386–1391.

The attendance of the assay master is for three days weekly; it used to be for five days, 1392, 1393——Towns from which work is received; the larger proportion comes from Messrs. Williams of Bristol, 1394. 1470–1482——Regular account kept of each parcel of work received, 1395——Record of the punches, with the mark of each manufacturer, 1396——Witness, assisted occasionally by the deputy warden, marks the work, 1397, 1398——The deputy warden is not necessarily present during the assay, 1399——Custody, independently of witness, in which the punches and diet are kept, 1399-1406. 1410. 1485, 1486.

The diet, as taken from each article, is constantly assayed, but is never assayed in bulk, 1405. 1407——The Mint authorities have never required the diet to be sent to them, 1408, 1409——Statement as to the large quantity of plate broken by witness as below the standard; much less was broken before his appointment, 1411–1416. 1436–1438. 1505. 1527–1529——Nature of the security that the proper amount of duty is duly received and accounted for, 1422–1435——Instance of plate, sent by Messrs. Williams of Bristol, being marked with the initials only of the dealer for whom it is made; means hereby of tracing out the manufacturer, 1459–1460.

In 1855 there were 56,807¾ ounces of silver stamped at Exeter, 1470——Quantity of gold stamped; whence received, 1480–1484——Manner in which parcels of plate from Bristol, &c., are delivered at the office; check upon the contents being the same as were

Report, 1856—*continued.*

Maynard, William Thomas. (Analysis of his Evidence)—*continued.*

forwarded by the manufacturers, 1487–1503——Instances of irregularity and incorrectness in marking and assaying at the London hall, 1504. 1525, 1526.

Explanatory statement showing that in the assay of a large number of articles it is very possible that some articles under the standard may escape detection, the scrapings from each article not being separately assayed, 1506–1520. 1524, 1525. 1530–1534——Assay masters generally do not assay each separate article, 1507. 1520——False character of the evidence as to the Exeter mark upon which some gold rings were condemned at the London hall, 1521–1523——If the diet were always required by the Mint and carefully tested, it would be seen whether scrapings from inferior articles were included to any extent, 1533–1356.

Mint, The. See *Assay Process. Diet*, 1. 2. *Prosecutions.*

Monopoly. Probable monopoly in the trade if the mark were abolished, or if it be voluntary, instead of compulsory, *Garrard* 2054. 2083–2087. 2094; *Elkington* 2332–2336.

N.

New Offices. Suggestions by Mr. Field as to the places for new offices, *App. p.* 204——The Committee recommend that new offices should be opened in places where it can be shown that the local manufacture would be benefited thereby, and that the income from the work done would suffice to support such offices, *Rep. p.* iv.

See also *Liverpool.*

NEWCASTLE-UPON-TYNE:

1. *As to the Constitution of the Company.*
2. *Staff employed in the Office.*
3. *Locality of the Office.*
4. *Care of the Punch and Diet.*
5. *Other Evidence generally.*
6. *Papers laid before the Committee.*

1. *As to the Constitution of the Company:*

The company, in 1851, consisted of fifteen or sixteen members, of whom three only belonged to the trade, and could take a part in the management of the hall, *Garnett* 184–186.

The company consists of sixteen or seventeen members; proportion non-resident, or not in the trade, *Reid* 793, 794. 876–882——Members obtain their freedom by patrimony or servitude; at present there are only four members by right of patrimony, *ib.* 795. 873–875——The company was established in 1536, *ib.* 796, 797——The whole of the company take an active part in the management, *ib.* 810–812. 899.

2. *Staff employed in the Office:*

Position in life and qualifications of the assayer, whose name was Somerville, *Garnett* 187–189. 208–210. 220. 284–287. 290–292.

The assay office comprises two wardens, an assayer, who acts also as drawer, and a stamper; they are all elected by the company, *Reid* 798–802——Duties of the wardens, *ib.* 803——The wardens, one or both of them, attend the office on whatever days it is open, but do not remain during the whole process of assaying, *ib.* 804–807. 831, 832. 889–898. 910–912. 929, 930——Misapprehension of Mr. Garnett, in visiting the office in 1851, in regard to the assayer, *ib.* 813–816. 820——Qualifications of the stamper, *ib.* 817–819.

3. *Locality of the Office:*

Obscure situation of the assay office, which was very dirty, *Garnett* 186. 200–204.

Explanation as to the locality and accommodation of the office, *Reid* 842, 843. 986, 987.

4. *Care of the Punch and Diet:*

During the day the punch was under the sole control of the assay master, the wardens not being present, *Garnett* 186. 190–192. 196–199. 213, 214. 220–227. 293–295.

Incorrectness of Mr. Garnett's statement, that the keys of the diet-box and punches were in the sole charge of the assayer during the day, *Reid* 827–830. 837. 889–897——Since Mr. Garnett's visit, in 1851, there has been a new diet-box, &c., but there has been no change otherwise, *ib.* 833, 834.

5. *Other Evidence generally:*

There was no regular form provided for notes to be delivered with the work to be assayed, *Garnett* 211——Inconsiderable duty received from Newcastle, *ib.* 217–219——Inference as to the work having been carelessly and irregularly done, *ib.* 220–223——

Separate

Report, 1856—*continued.*

Newcastle-upon-Tyne—continued.

5. *Other Evidence generally*—continued.

Separate Act which applies to the office, *Garnett* 267—— Insufficient staff and defective apparatus at Newcastle in 1851, *Garrard* 382–385.

Witness manufactures about 3,400 ounces of silver yearly, or rather more than one-third of what is stamped at Newcastle, *Reid* 792——Excellent character of the apparatus; care taken on this point, *ib.* 808, 809——The office is open twice a week, and there is always some work to be done, *ib.* 824–826.

Mistake of Mr. Garnett's in stating that there was no regular form provided for notes to be delivered with the work to be assayed, *Reid* 848–852——Strict observance of the practice of breaking the work if under the proper standard; list of plate broken at the office in each of the years 1834–1855, *ib.* 853–855. 914——Character of the work manufactured at Newcastle, and assayed at the office; its importance, though not large as regards the aggregate weight, *ib.* 856, 857. 866–872. 925–928. 941–944. 951–961. 999–1018——So far back as 1773, a Committee of the House of Commons testified to the fidelity and skill with which the office was conducted, *ib.* 952–954.

6. *Papers laid before the Committee:*

Account of the weight, in ounces, of silver plate assayed and marked, and the amount of duty paid, during each of the five years prior to the 25th December last, *App. p.* 183——Similar account relative to gold plate, *ib.*

Account of the expenditure and receipts of the office, for the year ending Michaelmas 1855, *App. p.* 190.

Assays of gold and silver made during the year 1855, *App. p.* 190.

See also *Abolition of Offices*, 6. *Diet*, 9. *Duty*, I. 8. *Office Charges*, 4.

Nitric Acid. Nitric acid, or sulphuric acid, is the vehicle employed for separating silver from gold, *Claudet* 1783——Use of nitric acid for separating silver from gold, *Field* 3147–3149.

Number of Offices. Towns in which assay offices exist, and which were visited by witness in 1851, *Garnett* 5.——*See* also *Abolition of Offices.*

O.

Office Charges:

1. *Birmingham.*
2. *Dublin.*
3. *London.*
4. *Newcastle-upon-Tyne.*

1. *Birmingham:*

Different charge, according to the weight of the article, for marking silver or gold, *Westwood* 2231. 2237. 2254, 2255——The charges for assaying are not limited by the Act, *ib.* 2254——Correction of the foregoing statement, *Ryland* 3514, 3515——Provision for lowering the office charges when a certain sum is funded out of the receipts, *Westwood* 2287–2289.

2. *Dublin:*

One penny per ounce is charged for assaying and marking silver articles, *Twycross* 3209–3213——Gold articles when small are charged for at 1 *d.* each, and when over an ounce, at 6 *d.* per ounce, *ib.* 3214–3218——Charge made for assaying gold, independently of the charge of 6 *d.* per ounce for touch-money, or of 1 *d.* in the case of small articles, such as wedding rings, *ib.* 3341–3371——Total office charges on wedding-rings, *ib.* 3359–3371.

3. *London:*

Slight reduction of charges for assays by the Goldsmiths' Company, *Garrard* 475, 476——Reduction by the company, in 1850, of the charge for marking silver pendants, *Garrard* 476; *Prideaux* 1103——Provision in the Act 12 Geo. 2, c. 26, by which the rates to be charged by the company for assay, &c., are regulated, *Prideaux* 1033, 1034.

4. *Newcastle-upon-Tyne:*

The charges in respect of assaying and collecting the duty go to the assayer, there being an additional charge made, if necessary, for the incidental expenses of the office, *Reid* 988–992. 996–998. 1021–1027—— The charge of assaying is one halfpenny per ounce for silver, and 6 *d.* per ounce for gold, *ib.* 1020——Slight income of the company, independently of the charge for assays, *ib.* 1028——The income and charges of the office are kept in a separate account, *ib.* 1029, 1030.

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P.

Paterson, James. (Analysis of his Evidence.)—Assay-master of the Glasgow office, 2867——The office was established in 1819; 2868——The company consists of about twenty-five persons, goldsmiths and silversmiths, 2869-2871. 2875-2877. 2881——Four wardens, all in the trade, are appointed by the company, 2872. 2878-2881——The assay master is also appointed by the company, 2874——Practice in regard to the assaying and the proceedings connected with it, 2883-2904——System of accounts; check thereby upon the payment of the duty, 2896-2902. 2905-2911——Daily attendance of a warden, in order to superintend the work generally and to be present at the assays, 2902-2904.

Rare occasions of work being broken at the office, 2912-2914——Reason for the diet not now being sent to the Mint assayer at Edinburgh, 2915——Annual test of the diet by witness in presence of the wardens, 2916-2919——Instances of work being marked, though less than the standard, have never been brought to witness's notice; such marking, in fact, has never taken place, 2920-2923——The office pays its own expenses; increased charge for assaying, and increased allowance for collecting the duty adverted to hereon, 2924-2929. 2957. 2991-3007.

Explanation as to the mark of the Thistle not being placed on the goods, 2930-2936——The weigher and drawer affixes the office mark in witness's presence, 2937-2941——Quantity of work manufactured at Glasgow; none other is marked at the office, 2942-2947. 2952-2956——The continuance of the hall is essential to the local manufacture, 2943-2945——Goods having the London or Sheffield mark are much sold in Scotland, 2948-2951——The office is open two days in the week, and also, for a small fee, whenever a special assay is required, 2958, 2959.

The marks and names of the several manufacturers are duly registered, 2960-2962——Occupation of witness besides that of assay master, 2963, 2964——Great expense and loss of time if necessary to send the Glasgow work to the office at Edinburgh, 2965-2986——Necessity in most cases of the die being sent with each article about to be marked, 2965-2986——Work from Edinburgh is often assayed by witness, 2987-2990——Re-grant to Glasgow and Edinburgh of the allowance of two-and-a-half per cent. for collecting the duty; memorials hereon to the Treasury adverted to, 2991-2997. 3008-3010——The assay master and the weigher are the only salaried persons in the Glasgow office, 3003-3007.

Penalties. Instances of variation at present in the working of the different offices in regard to penalties for certain offences, *Ryland* 2164-2166——Reference to clauses in the Act 5 & 6 Vict. c. 47, under which persons selling foreign gold or silver wares in this country without the English mark are liable to penalties, *ib.* 3518, 3519.

Pix, Trial of the. Practice in regard to the trial of the pix at the Mint and at the Goldsmiths' Hall; parties who superintend the operation, *Field* 3185-3193.

Places of Manufacture. Plate is largely manufactured in towns other than those where assay offices are established; large manufacture at Manchester and Liverpool as compared with Chester adverted to hereon, *Garnett* 344-348.

Plated Goods. Circumstance of plated goods having largely increased in sale notwithstanding there being only private marks upon them to vouch for their quality, *Elkington* 2328-2331; *Thomason* 2428-2442; *Dixon* 2562-2569. 2604——Distinction to be drawn between the question of marking gold and silver articles and articles which are plated, or of inferior composition, *Elkington* 2343 *et seq.*; *Dixon* 2573 *et seq.*; *Johnson* 3401-3417. 3442-3470——Objection to its being necessary to mark all plated goods with the word "plated," as in France, *Elkington* 2402-2406; *Dixon* 2570-2572——Suggestion that every manufacturer of plated goods should be obliged to register his mark, as placed upon such goods, at one of the assay offices, *Dixon* 2608-2612.

See also *Electro-plated Goods.* *Imitation Marks.* *Marking.*

Plymouth. Work sent to the Exeter office from Plymouth, *Maynard* 1394. 1476, 1477; *Ferris* 1590. 1595. 1602.——*See* also *Abolition of Offices,* 4.

Poundage. Sums charged to the public revenue in respect of poundage in the year ended 5 January 1855; the total amount was 885*l.* 10*s.* 8*d.*, *App. p.* 177.

Prideaux, Walter. (Analysis of his Evidence.)—Clerk and solicitor to the Goldsmiths' Company of London, 1031, 1032——Provision in the Act 12 Geo. 2, c. 26, by which the rates to be charged by the company for assay, &c. are regulated, 1033, 1034——Limited extent to which the profits of the company have admitted of reduction in their rates, 1035-1043. 1095-1106. 1114-1123——The balance of profit for 30 years up to 1854, was 4,565*l.*, 1040. 1096. 1114-1123——Early origin of the assay and trial of gold and silver plate in London, 1044——Separate accounts kept by the company in regard to the assay office, 1045-1047.

Report, 1856—*continued.*

Prideaux, Walter. (Analysis of his Evidence)—*continued.*

Twofold object of Goldsmiths' Hall, namely, the protection of the public, and fair play between rival manufacturers, 1048-1051——Frequent complaints which have been made in regard to imitation marks upon impure or plated articles, 1052——Reference to a Minute of the Goldsmiths' Company in 1849, in which all the country offices are recommended to be abolished; change of opinion of the company since that date in favour of retaining the offices at Sheffield and Birmingham, 1053-1056——Frequent complaint in regard to articles being marked below the standard in the country, 1057-1059.

Reason why the memorial from certain silversmiths to the Goldsmiths' Company in 1849, relative to the country halls, did not lead to any measures till 1851, when the inspection took place, 1060-1062——Mode in which the duty is collected at Goldsmiths' Hall; there is no direct check on the part of Government, 1063, 1064——The duty is collected at Sheffield and Birmingham as in London, 1065——Excepting Sheffield and Birmingham, the country halls are so constituted by Act that they are much limited in regard to the number of persons to conduct their affairs, 1066, 1067.

Witness has been clerk to the Goldsmiths' Company since the beginning of 1852; 1068——He is not aware of any case in which goods marked at the hall have been found to be defective, 1069-1072——Reference to a Committee of the House in 1773 which made some inquiry into the practice at Goldsmiths' Hall, 1070. 1136-1138——As regards prosecutions, it has not been considered one of the functions of the company to prosecute country halls for making articles which are below the standard; they have only been undertaken where the mark of the company is forged or imitated, 1074-1082.

Instances of articles improperly marked, some of them recently, at Exeter and Chester, 1081. 1083, 1084——Under the Act 17 & 18 Vict. c. 96, the Company will probably prosecute in the event of articles below the standard being marked at country halls, 1082, 1083——Insufficiency of the amount received at the Chester office to keep up a proper establishment, 1085-1089——Objection to an office at Liverpool as well as at Sheffield and Birmingham, inasmuch as it would add to the number of different marks, the fewer of which there are the better, 1090-1093.

Large quantity of silver and gold annually marked at Goldsmiths' Hall, 1101. 1139*-1141——Perfect character of the apparatus at the London hall; it has been improved within the last two years, 1107, 1108——The accounts are sent to the Inland Revenue Department, 1109, 1110——In cases where silver has been improperly marked at country halls no explanation has been given, 1111-1113.

Witness delivers in the recommendations of Messrs. Garrard and Johnson, who accompanied the Government inspector in 1851; reasons stated therein for the abolition of all the provincial halls, except those at Birmingham, Sheffield, and Edinburgh, 1124, 1125.

Constitution of the London Goldsmiths' Company, and of its governing body, 1126-1134——The office has never been directly inspected on the part of Government, 1135——Mr. Jeremiah Fuller is still the chief assayer, 1139——The stamp is furnished to the company by the Board of Inland Revenue, 1142.——The company has no direct communication with any of the country offices, 1143.

Private Assays. The facilities at the Birmingham office prevent the necessity of private assays, *Thomason* 2472.

Private Marks. Practice at Exeter of marking plate manufactured for a certain large dealer with his initials only; unobjectionable character of this proceeding, *Williams* 1328-1330; *Maynard* 1439-1460——The stamping the name of the dealer instead of the manufacturer, as sometimes done at Exeter, has also been done at the London hall, *Stone* 1902-1908——Any person, whether dealer or manufacturer, who has his name entered at the London Office, may have his goods stamped accordingly, *Fuller* 1983-1990——Private mark upon the silver manufactured by witness's firm at Sheffield, *Dixon* 2556-2558.

Proceedings of the Committee. Rep. p. v-xi.

Prosecutions. Prosecutions for marking plate below the standard, rest more with the London Goldsmiths' Company, or the Mint, than the Board of Inland Revenue, as the revenue is not interested in the question, *Garnett* 70-73. 77-87——Considerable expense incurred by the Goldsmiths' Company of London, in some cases of prosecution, *ib.* 73. 76——Opinion as to its being properly the duty of the Mint to prosecute, *ib.* 84-87.

Explanation as to prosecutions not being more often undertaken by the Goldsmiths' Company of London, *Garrard* 467-474——It has not been considered one of the functions of the London Company, to prosecute country halls for marking articles which are below the standard; they have only been undertaken where the mark has been forged or imitated, *Prideaux* 1074-1082——Under the Act 17 & 18 Vict. c. 96, the

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Prosecutions—continued.

company will for the future probably prosecute in the event of articles below the standard being marked at country halls, *Prideaux* 1082, 1083.

Instances of prosecution for forging the mark of the Exeter company, *Ferris* 1570——Absence for some time of prosecutions by the Dublin office adverted to, *Twycross* 3337–3340——Some prosecutions have been undertaken by the Dublin company, in regard to counterfeit marks, but there was a failure in the evidence, *Johnson* 3374-3378. 3395.

See also *Chester*, 6. *Exeter*, 4.

Punches. Supply by the Board of Inland Revenue of new punches to the several offices, when the old ones are worn out, *Garnett* 7; *Prideaux* 1142.

Q.

Quality. See *Chester*, 6. *Country Halls.* *Diet.* *Exeter*, 4. *Marking.* *Plated Goods.*

Quillam, Samuel. (Analysis of his Evidence.)—Watch manufacturer, on a large scale, at Liverpool, 1704, 1705——Was chairman of a meeting of watch-case makers and watch manufacturers lately held in Liverpool, which meeting was greatly alarmed at the contemplated removal of the Chester Assay Office, and considered moreover that there were ample reasons for the establishment of an office at Liverpool; concurrence in these views, 1706 *et seq.*——Doubt as to the effect of abolishing the law as to marking, 1723-1727——Limited extent to which as yet the trade has benefited by the alteration a few years since in the standard, 1729*-1735.

R.

Rait, David Crighton. (Analysis of his Evidence.)—Gold and silver manufacturer in Glasgow, 3011——Is a warden of the company, 3012——Has never had any of his work broken, 3013, 3014——Though work has not been broken for many years, it has never been represented to the office that goods below the standard have been marked, 3015–3018——Power of the company to remove the assay master, 3020, 3021——Amount of work made in Glasgow adverted to as showing the demand for a hall, 3022-3026. 3048–3050. 3053——Increasing sale in Glasgow of gold and silver wares manufactured in London and other places, notwithstanding the prohibition in the Act 6 & 7 Will. 4; 3027–3034.

Advantage in sending the die to the office with most articles to be marked, 3035–3039——Belief that the assay master has never marked goods worse by two pennyweights than goods rejected at Newcastle, as stated in former evidence (Q. 854), 3040–3043——Serious injury to the Glasgow trade if the office is removed to Edinburgh, 3044-3047——(*Mr. Rait and Mr. Paterson.*) The local Act limits the Company to gold and silver workers, but there would otherwise be no objection to its comprising persons not of the trade, 3051, 3052. 3058–3061. (*Mr. Rait.*) The arrangement in regard to the hall being open twice a week, and upon special occasions, as specially required, meets all the necessities of the case, 3054–3057.

Receipts and Expenditure. Returns of the receipts and expenditure of each of the assay offices for each of the years 1846–55, *App p.* 189 *et seq.*

Reduction of Standard. Slight increase of work at Chester in gold watch-cases since the recent alteration in the standard, *Lowe* 616–623——The reduction of the standard of gold in this country has been an injury rather than a benefit to the trade, *Stuart* 1620–1629. 1635. 1636. 1645——Limited extent to which as yet the trade has benefited by the alteration a few years since of the standard, *Quillam* 1729*-1735.

Satisfactory operation of the late Act authorising marks upon lower standards of gold; object of this Act, *Elkington* 2346–2355——Increased export trade in gold watch-cases since the reduction of the standard, which partly admits of competition with the United States, *Samuel* 2762. 2768, 2769. 2779, 2780. 2811–2815——Beneficial operation in Birmingham of the Act reducing the standard at which gold wares may be marked, *Ryland* 3498-3503. 3512-3514.

Reid, C. J. (Analysis of his Evidence.)—Manufacturer and dealer in silver plate at Newcastle and member of the Goldsmiths' Company there, 789——Served an apprenticeship of twenty-five years, 790, 791——Manufactures about 3,400 ounces of silver yearly, or rather more than one-third of what is stamped at Newcastle, 792——The company consists of sixteen or seventeen members; proportion non-resident or not in the trade, 793, 794. 876–882——Members obtain their freedom by patrimony or servitude; at present there are only four members by right of patrimony, 795. 873–875——The company was established in 1536. 796, 797.

The assay office comprises two wardens, an assayer who acts also as drawer, and a stamper; they are all elected by the company, 798–802——Duties of the wardens, 803——The

Report, 1856—*continued.*

Reid, C. J. (Analysis of his Evidence)—*continued.*

——The wardens, one or both of them, attend the office on whatever days it is open, but do not remain during the whole process of assaying, 804-807. 831, 832. 889-898. 910-912. 929, 930——Excellent character of the apparatus; care taken on this point, 808, 809——The whole of the company take an active part in the management of the office, 810-812. 899.

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REPORT

FROM THE

SELECT COMMITTEE

ON

SOUND DUES;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND

APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
22 *July* 1856.

Veneris, 6° *die Junii*, 1856.

Ordered, That a Select Committee be appointed to inquire into the Operation of the Sound Dues, and to consider in what degree they are detrimental to the Commerce of the Country.

Committee nominated,—

The Chancellor of the Exchequer.	Viscount Chelsea.
Mr. Disraeli.	Mr. Milner Gibson.
Mr. Villiers.	Mr. Bramley-Moore.
Mr. Newdegate.	Mr. Hutt.
Mr. Cardwell.	Mr. Robert Phillimore.
Lord Stanley.	Mr. Deasy.
Mr. Mitchell.	Mr. Duncan.

Ordered, That the Committee have Power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Jovis, 20° *die Junii*, 1856.

Ordered, That Mr. Newdegate be discharged from further attendance on the Committee, and that Mr. Liddell be added thereto.

Martis, 22° *die Julii*, 1856.

Ordered, That the Committee have Power to report their Observations, together with the Minutes of Evidence taken before them, to The House.

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REPORT.

THE SELECT COMMITTEE appointed to inquire into the Operation of the SOUND DUES, and to consider in what Degree they are detrimental to the Commerce of the Country, and who were empowered to report their OBSERVATIONS, together with the MINUTES of EVIDENCE taken before them;——HAVE considered the Matters to them referred, and have agreed to the following REPORT:—

YOUR COMMITTEE have considered the matters referred to them, and have to report, that they have examined witnesses from different parts of the ountry, including merchants, manufacturers, shipowners, and others interested in he Baltic trade, (as well as the British Minister at Copenhagen), and have found a very general concurrence of opinion among them as to the effect and operation of the Sound Dues.

Your Committee did not consider it within their province to inquire into the right exercised by the Crown of Denmark to levy tolls on ships and merchandise passing between the German Ocean and the Baltic Sea.

It is matter of history that this country has acquiesced in the payment of these Dues for some centuries past, and that at this time they are paid and regulated under engagement by treaty made between the two countries for that purpose.

In the year 1840, and several previous years, complaints having been urged by the trade upon the Government of the injurious operation of these Dues, a revision of the tariff took place, and in 1841 the treaty (now in operation), purporting to give effect to the new regulation, was concluded in London.

The dues which are now imposed consist of a fixed duty levied uniformly upon all ships above 40 tons, and a smaller duty upon vessels of less tonnage, the proceeds of which are said to be applied to the maintenance of lights, buoys, and beacons; and also of duties on cargoes levied specifically on certain goods which are enumerated, and on all goods unenumerated, at the rate of one per cent. *ad valorem*, the amount of which is avowedly for the purpose of Danish revenue.

The mischief and inconvenience attending upon the payment of these Dues appeared a matter of great complaint among all persons engaged in this branch of our trade. This seems to arise partly from the rate at which they are levied, but mainly from the manner in which they are collected.

The detention of vessels, rendered necessary by the collection of Sound Dues at Elsinore, appears to be a fertile source of mischief and needless expense, which is not adequately measured by the payments actually made to the Danish Government. Competent persons, such as shipowners, and those who have commanded vessels in the trade, have stated to Your Committee that the loss of time consequent upon this circumstance may be estimated on an average to amount to one day in a voyage; for though it would be possible to comply with all the requirements connected with this impost in a few hours, yet owing sometimes to the loss of a favourable wind, or to the circumstance of a number of ships arriving at the same time, or to the arrival at a time when the Custom-house authorities were not bound to attend, or to the inducements which present themselves to the captains and crews when on shore to remain longer than they need, vessels are said to be detained occasionally for periods varying in time from one

day to three months; instances having been mentioned where, owing to this delay, at an advanced period of the season, vessels have been unable to quit the Baltic, and have remained in that sea during the winter. The risks of such prolonged detention apply less to steamers than to sailing vessels; but, on the other hand, the cost of detention is greater in the case of steamers.

The system under which vessels are cleared at Elsinore, by the agency of persons who derive their profit entirely from that business, has been shown to Your Committee to be attended with great expense and inconvenience.

The captains and masters of vessels are bound to go on shore, which they do either in their own boats with the crew of the ship, or in boats which go out to them, and which are paid according to a tariff, the charge varying with the state of the weather, and amounting occasionally to 5 *l.* and upwards; the latter mode, however, being preferred, in order to avoid the consequences of the crew going on shore. The captain is here met by agents, of whom there are about 50 at Elsinore, whose profits are stated by some of the witnesses to be very considerable. They undertake the clearance of the vessel, paying all the dues demanded at the custom-houses, on which they charge a commission of three per cent., and draw a bill on the merchant for the whole amount.

It is a matter of much complaint that these charges, which are only incidental to the payment exacted by the Danish Government, amount to more than the dues themselves, in some cases being double the amount; and an agent's account was submitted to the Committee, showing that the Dues properly so called amounted to one-fourth only of the whole charges for which the owner of the cargo was made liable; these are composed of various items, such as commission, expedition, translation, stamped paper, &c.; and though some of these charges are sanctioned by treaty, the account when delivered is seldom examined, and if questioned, redress is difficult to obtain.

Mr. Wilson, of Hull, says, "We have to take the account of our agents, and I do not see that we can check them; we should always be in a correspondence with them if we did; we are completely in their hands;" and witnesses admitting the correctness of the return that has been made by the Danish Government in the amount alleged to be paid by this country, namely, 70,000*l.* per annum, place the burden falling on British commerce at not less than between 200,000*l.* and 300,000*l.*

The loss from these superfluous charges is aggravated by the risk incurred by the captains delaying to return to their ships; many of them receive gratuities from the agents, either, as it is said, to disclose the full value of their cargoes, or as an inducement to employ the same agent again; and they are induced to lay out their money in the port, and are exposed to the temptations afforded by cheap intoxicating liquors. Great complaints have also been made of the temptations held out by the agents at Elsinore to captains to purchase stores unnecessarily.

Mr. Fleming, of Dundee, has given, in the following passage, a summary of the mischiefs which follow from the stoppage at Elsinore:—

"The delays ships meet with at Elsinore from having to remain for their necessary papers from the Custom-house is often the cause of many disasters. In fine weather the master may be on shore for two or three hours only, but if the weather is not fine he may be absent five hours, and occasionally much longer. The roadstead in spring and autumn is very exposed and unsafe anchorage, and frequently serious accidents occur, such as collision, slipping chains, parting from anchors, driving on shore; and sometimes ships are lost, and the crews drowned. A vessel arriving late in the afternoon must come to anchor, and by the time the captain gets his clearance business finished and returns on board and gets under weigh again, it is scarcely possible to proceed through the Grounds (channel) with daylight that day, and the attempt to proceed through that dangerous channel during the night very often terminates in the vessel getting ashore; and if assistance be required to get the ship off, a heavy expense is incurred to the owners and merchants. It often happens that during the time occupied in attending to the clearance business a change of wind occurs; and from the peculiar nature of the channel the direction or course desired to be steered,

change

change of currents, &c., vessels may be delayed for a number of days; whereas if they could have proceeded without having to stop, the voyage might have been accomplished instead of being at anchor. When the captain goes on shore at Elsinore he gives his papers to the agent, who does the Custom-house business. There are many agents, and the captain employs whom he thinks proper, unless otherwise ordered by the owner, or unless the charterer binds him to clear with a particular agent. Each voyage a gratuity of 20 *s.* to 30 *s.* is allowed by the Elsinore agent to the owner, charterer, or captain, according to arrangement; the captain is also allowed half-a-dozen of wine, or equivalent in money or tea, and if a new ship a china punch bowl. The captain may go on shore with his own boat in fine weather, but in bad weather it is necessary to employ a shore boat, the charge for which varies according to the state of the weather from one to three guineas, and even as high as five guineas. Three is another circumstance which renders it almost indispensable to employ shore boats, namely, the risk of the ship's boat's crew, in the absence of the master attending to the clearance business, getting intoxicated. The men have many opportunities while on shore of obtaining spirits, and it is more prudent to keep the crew on board. There is also another class of boats, called bumboats, which come off from the shore for the purpose of buying old ropes, bones, or anything else on board of the ship, and instances have occurred of part of the cargoes having been sold; besides, the same boats take off spirits, tobacco, &c., which are more readily sold when the captain is absent. Each agent in Elsinore keeps a general store for supplying the ships clearing with him, but the prices are usually about 10 per cent. higher than those current at the shops. In settling the amount of clearing dues and cost of supplies, the captain gives his draft or bill on the owner, at one to three months' date, which bill is transmitted by the Elsinore agent to his correspondent in this country, who collects the money, and for which a commission, varying from two to five per cent., is received by the latter. Should a ship clear on a Sunday, an additional charge of 5*s.* is made, and when a ship passes downwards without stopping for clearance, a fine is paid, as already mentioned. Perhaps I may be allowed to refer to two letters which have been addressed to the secretary of the Chamber of Commerce of Dundee, confirming the statement which I have just made."

See Answer to Q. 1640, pp. 99, 100.

Upon reference to other evidence, it will be seen that strong and unvarying testimony is borne to the mischief arising out of the detention of vessels at Elsinore, and indeed some of the witnesses connected with the shipping interest state that the evil of the detention is greater than the evil of the payment. It would be difficult to suggest any relief to the trade for this evil, short of rendering it unnecessary for vessels to stop for the purpose of paying these dues in future.

The apparently arbitrary rates at which these duties are fixed is also the subject of complaint.

The duties leviable on the articles enumerated in the tariff do not appear to have been adjusted in 1841 to the value of the goods at that period, although it is alleged that in 1645 the duties were regulated according to their value; the great difference which has taken place of late years in the cost of their production must leave the rates now without any certain relation to the real value.

It is indeed a question raised by Denmark, whether, by the treaty of Christianople (1645) or any subsequent treaty, it was ever intended that the duty on the enumerated articles should be charged *ad valorem*, and practically at present there is no guide but the tariff for determining the amount of duty. It appears, however, that all the unenumerated articles were intended to be rated upon that principle: and upon the general belief that the dues on these goods ought to be one per cent. only, there is much complaint that, in fact, the duties are much higher, rated even according to their value in 1841. It is but just also to state, that it has been shown that in the case of some goods exported from the Baltic the rate is less than one per cent.

There can be no doubt, however, that on many important articles, whether named in the tariff or not, the duty levied is actually much higher than one per cent. Mr. Bowring, Registrar of the Board of Trade, says, "I have a list of articles here upon which the duty is more than one per cent.; they are sugar,

coffee, sulphur, spices, salt, cotton, iron, rice, saltpetre, wine, shumac; all of which are chiefly imported into the Baltic."

Mr. Higgen, of Liverpool, salt-manufacturer, who exports largely of salt to the Baltic, says that the duty now levied upon that article, according to its present value, is 12 per cent., and the trade is more limited than it would be in consequence; and he considers that not less than 6,000*l.* a year is paid for dues on English salt to the Danish Government. Mr. Stephen West, an importer of wood, says, "We are at this moment importing deals from Russia which will cost us 5*l.*, and probably in the same ship we shall have others that will cost us 10*l.*, but the same charge is made upon us for Sound Dues." And he further alleges that the dues payable on deals from Russia are only 1*s.* 9*d.* per hundred, whilst those from Prussia pay 2*s.* 3*d.* Mr. Pearson, of Hull, says, that indigo pays at the rate of 10*s.* to 12*s.* a chest, while the whole freight upon that to St. Petersburg is only 8*s.*, so that the duty is 2*s.* more than the actual freight, and that upon worsted yarn it is nearly 1*d.* a pound, the freight being about 6*d.* a foot, equivalent to 20*s.* a ton, while at 1*d.* a pound, the Sound Dues will amount to 9*l.* 10*s.* a ton.

The Sound Dues, therefore, as they are levied at present, combine in them what is most objectionable in taxes that fall upon trade; they are unequal in their operation, and they occasion great loss of time, and much needless expenditure in the collection of a comparatively small revenue, and, as far as the cargoes are concerned, without professing to be raised for any service rendered in return, tend to impede and burden an important branch of trade.

Under these circumstances, Your Committee have no hesitation in declaring that these dues are the cause of annoyance and injury to British commerce, and that they deem it therefore highly desirable that they should be abolished.

Your Committee are the more induced to form this opinion by the circumstance that Denmark, from her geographical position, appears to possess a territorial monopoly in all the practicable routes that could be substituted in passing from the German Ocean to the Baltic Sea, by which the payment of these dues could be avoided; and while she continues to levy tolls on the passage of the Sound she can always protect this source of her revenue by imposing countervailing duties on the transit by land through her territory.

It appears to this Committee that Denmark has already manifested her intention to act upon this policy, seeking to confine the trade to its ancient course by sea, for, simultaneously with any railway communication being opened through her territory, transit dues have been imposed, which, from their amount, practically operate as a protection of the Sound revenue.

Mr. Buchanan, the British Minister at Copenhagen, has stated that it was notorious in that country, and that he had no doubt of it himself, that this was the object of the duties which have been imposed on goods passing on the railway between Hamburg and Lubeck, and he feels equally confident that upon the abolition of the Sound Dues they would at once be greatly reduced. Other witnesses have expressed their opinion, that, but for the transit dues, a much more extended use would be made of this railway, especially at seasons of the year when relief from the risks of sea would compensate the merchant for any loss or inconvenience occurring from the transhipment of goods.

It has been given in evidence that a railway lately has been completed between Tonningen and Flensborg, and which passes through Danish territory, and which purports to convey goods clear of the Sound Dues, but the Committee have not been informed of the extent to which they have been already made subject to transit dues.

Your Committee would strongly recommend that in any negotiation that may take place for the abolition of the Sound Dues, the fullest consideration should be given to the means of securing a like freedom for trade in the transit through any part of the Danish territory.

By means of documents that have been directed to be laid before this Committee, as well as by statements made by Mr. Buchanan on the subject, Your Committee have become informed of the proposal that has lately been submitted by the Government of Denmark to the Government of Her Majesty,

Majesty, as well as to other foreign states, with a view to the abolition of the Sound Dues, and they have heard from some of the witnesses opinions as to the justice and practicability of the plan. Other measures have also been brought under the consideration of the Committee, having likewise in view to remove or mitigate the evils connected with these dues of which the trade so earnestly complain.

Your Committee does not feel in a position to pronounce any confident opinion upon the respective merits of these propositions, but they deem it important to notice, that in all of the plans, whether the one which has been made by the Danish Government, or those which have either originated in other countries, or been suggested by individuals in this country, there seems to be no difference of opinion as to the data on which the calculation for a just settlement of this question should proceed; namely, the payments annually made to the Crown of Denmark on account of Sound Dues, neither does it appear that the accuracy of the returns to this effect, which are exclusively derived from Danish authority, is seriously called in question.

Mr. Buchanan says that their accuracy was not doubted at the Congress assembled at Copenhagen to consider the subject, and that he is satisfied from the freedom and absence of reserve with which access to the entries at the Custom-house was offered to himself, as also from the coincidence with the financial accounts presented to the Danish Legislature, that there is no reasonable ground for mistrust.

Doubts have been expressed to this Committee by some witnesses, whether, in case of compliance with the proposition of Denmark, namely, to receive at once a sum representing the capital value of the payments annually made on account of Sound Dues, any guarantee would remain for the maintenance of lights and buoys so essential for the safety of navigation in that sea; and whether on this account it would be expedient that any pecuniary indemnity should consist of annual payments remitted by this Government to the Government of Denmark. It is difficult, however, to express any opinion upon this matter, without previously knowing what other arrangements Denmark might propose to make for this purpose.

The question on which there appears to be some real difference of opinion is, as to the mode of providing in this country for the payment of the sum required for the redemption of these dues, should that course be determined upon; whether the burden should be borne exclusively by the merchants and shipowners engaged in the Baltic trade, or whether by the country at large. The view taken by some of the most intelligent witnesses, that the chief exports from the Baltic being of general consumption in this country, the duties on them (though borne at first by an especial branch of trade), enter into the cost of the article, and fall ultimately on the general consumer, appears to be well-founded, and so far to warrant the opinion that compensation in this case might properly be charged on the general resources of the country. The Committee, however, have observed that among those whose interests would be affected by it, no strong objection has been expressed to the charge being cast on the particular trade, and the reason assigned against this plan has been less on the ground of injustice than that of the difficulty and inconvenience that would be found in giving it effect.

There can be little doubt that the trade would, in consideration of being relieved from the burden and inconvenience connected with the present payment of these dues, gladly agree to substitute in their place a direct payment either to this Government or to that of Denmark, equal in amount to that which can now be legally claimed of them; but it is manifest that great practical difficulties would arise in giving effect to a system of differential duties imposed upon produce imported into the United Kingdom from the Baltic which would be thus rendered necessary.

On these points, however, the Committee forbear to express any opinion. It will be for The House to decide on the means that may be proposed by the Government of this country for carrying into effect any arrangement with the Crown of Denmark for the abolition of the Sound Dues.

Your Committee deem it, however, their duty to observe that the longer the settlement of this question is delayed, the larger will probably be the receipts by

Denmark for which compensation will be demanded; and they have further to remark that the course recently taken by the Government of the United States has created a state of things which demands from this country a speedy and practical solution. Your Committee have learnt from Mr. Buchanan, that the Government of the United States have announced their intention of discontinuing the payment of the Sound Dues, after the expiration of a year, dating from the month of June last, and that a specific offer of compensation has been made by that Government to the Crown of Denmark, calculated on the same proportion to their previous payments as the proposal which has been made by Denmark to this country, and which it is understood the Danish Government are ready to accept. If an exemption from the Sound Dues could be granted by Denmark to one nation, it would give to that nation an undue advantage in the carriage of the trade with the Baltic. Your Committee therefore think that the proposals made by the Danish Government to the Governments of the different States interested in the navigation and trade of the Baltic, amongst which Great Britain holds the first place, should receive immediate consideration, and become the foundation of a final and satisfactory settlement of the question.

22 *July* 1856.

PROCEEDINGS OF THE COMMITTEE.

Martis, 10° *die Junii*, 1856.

MEMBERS PRESENT:

The Chancellor of the Exchequer.	Mr. Mitchell.
Mr. Villiers.	Mr. Bramley-Moore.
Mr. Disraeli.	Mr. Robert Phillimore.
Mr. Duncan.	Mr. Milner Gibson.

Mr. *Villiers* was called to the Chair.

The Committee deliberated as to their course of proceedings.

[Adjourned till Tuesday, at One o'clock.

Martis, 17° *die Junii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Mitchell.	Mr. Hutt.
Mr. Cardwell.	Mr. Bramley-Moore.
Mr. Deasy.	Mr. Duncan.
The Chancellor of the Exchequer.	Mr. Milner Gibson.
Mr. Disraeli.	

Mr. *E. A. Bowring* examined.

[Adjourned till Friday, at One o'clock.

Veneris, 20° *die Junii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Bramley-Moore.	Mr. Disraeli.
Mr. Hutt.	Mr. Duncan.
Mr. Liddell.	Mr. Deasy.
Mr. Milner Gibson.	The Chancellor of the Exchequer.
Mr. Mitchell.	

Mr. *Zachariah Pearson*, Mr. *Thomas Thompson*, and Mr. *Richard Park* examined.

[Adjourned till Tuesday, at One o'clock.

Martis, 24° *die Junii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Disraeli.	Mr. Hutt.
Mr. Bramley-Moore.	Mr. Mitchell.
Mr. Liddell.	Mr. Deasy.
Mr. Duncan.	Mr. Milner Gibson.

Mr. *Thomas Arnott*, Mr. *Thomas Higgin*, Mr. *Christian Allhusen*, Mr. *John Ormston*, and Mr. *Michael Haveloch* examined.

[Adjourned till Friday, at One o'clock.

Veneris, 27° *die Junii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Bramley-Moore.
Mr. Robert Phillimore.
Mr. Liddell.
Mr. Milner Gibson.
Mr. Deasy.
Mr. Duncan.
Mr. Mitchell.
The Chancellor of the Exchequer.
Mr. Cardwell.

Mr. *Frederick Boldeman*, Mr. *Stephen West*, Mr. *Martin Frederick Bremer*, Mr. *Anthony George Robinson*, and Mr. *John Temperley* examined.

[Adjourned till Twelve o'clock, on Tuesday.

Martis, 1° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Duncan.
Mr. Disraeli.
Mr. Liddell.
Mr. Bramley-Moore.
Lord Stanley.
Mr. Mitchell.
The Chancellor of the Exchequer.

Mr. *Robert Fleming*, Mr. *William Johnson*, Mr. *Charles Alcock*, and Mr. *George Hudson* examined.

[Adjourned till One o'clock, on Friday.

Veneris, 4° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Duncan.
Mr. Bramley-Moore.
Mr. Liddell.
Mr. Hutt.
Mr. Disraeli.
Mr. Deasy.
Mr. Milner Gibson.
Mr. Phillimore.
Mr. Mitchell.

Mr. *George Hudson*, Mr. *Thomas Wilson*, and Mr. *Anthony George Robinson* examined.

[Adjourned.

Veneris, 11° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Liddell.
Mr. Milner Gibson.
The Chancellor of the Exchequer.
Mr. Mitchell.
Mr. Duncan.
Mr. Hutt.
Mr. Bramley-Moore.
Mr. Cardwell.
Mr. Phillimore.

Mr. *Andrew Buchanan* and Mr. *Joseph Berridge*, examined.

[Adjourned till half-past One o'clock, on Tuesday.

Martis, 15° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Hutt.	Mr. Liddell.
Mr. Duncan.	Mr. Mitchell.
Mr. Bramley-Moore.	

Mr. *Thomas W. Weguelin*, Mr. *Andrew Buchanan*, and Mr. *Joseph Berridge*, examined.

[Adjourned till half-past One o'clock, on Friday.

Veneris, 18° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Disraeli.	Mr. Duncan.
Mr. Mitchell.	Mr. Hutt.
Mr. Cardwell.	Mr. Bramley-Moore.
Mr. Liddell.	The Chancellor of the Exchequer.

Draft Report, proposed by the Chairman, brought up, and read 1°.

Question, "That the Report be read 2°, paragraph by paragraph," put and agreed to.

The Committee proceeded to consider the Report, paragraph by paragraph, and made several Amendments.

[Adjourned till One o'clock, on Tuesday.

Martis, 22° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. VILLIERS in the Chair.

Mr. Bramley-Moore.	Mr. Hutt.
Mr. Duncan.	The Chancellor of the Exchequer.
Mr. Mitchell.	Mr. Milner Gibson.

The Committee further proceeded with the consideration of the Report, and made Amendments thereunto.

Question, "That this be the Report of the Committee," put, and agreed to.

Ordered to report, together with the Minutes of Evidence.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
Zachariah Pearson	Ship Broker	Hull	3	5 – –	3 3 –	8 3 –
Richard Park	Underwriter	Hull	3	4 8 –	3 3 –	7 11 –
Thomas Thompson	Shipowner	Hull	3	4 8 –	3 3 –	7 11 –
Thomas Arnott	Merchant	Liverpool	2	5 – –	2 2 –	7 2 –
Thomas Higgin	Merchant	Liverpool	2	5 – –	2 2 –	7 2 –
Christian Allhusen	Merchant	Newcastle-on-Tyne	3	7 16 6	3 3 –	10 19 6
John Ormston	Shipowner	Newcastle-on-Tyne	3	7 16 6	3 3 –	10 19 6
Michael Haveloch	Merchant	Newcastle-on-Tyne	3	7 16 6	3 3 –	10 19 6
Stephen West	Merchant	London	3	– – –	3 3 –	3 3 –
Charles Alcock	Merchant	Sunderland	3	7 1 6	3 3 –	10 4 6
George Hudson	Merchant	Sunderland	6	7 1 6	6 6 –	13 7 6
Thomas Wilson	Merchant	Hull	6	4 – –	6 6 –	10 6 –
					£.	107 8 6

LIST OF WITNESSES.

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MINUTES OF EVIDENCE.

Martis, 17° *die Junii*, 1856.

MEMBERS PRESENT.

Mr. Mitchell.	Mr. Cardwell.
Mr. Deasy.	Mr. C. P. Villiers.
The Chancellor of the Exchequer.	Mr. Duncan.
Mr. Disraeli.	Mr. Bramley Moore.
Mr. Milner Gibson.	Mr. Hutt.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Edgar Alfred Bowring, Esq., called in; and Examined.

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1. *Chairman.*] YOU hold a situation in the Board of Trade?—I am Registrar to the Board of Trade.

2. Have you by that means acquired any information upon the subject of this inquiry, namely, the operation of the Sound dues?—Yes, I have had occasion to inquire into it.

3. Will you state what information you have respecting the existence and origin of the Sound dues, and the obligation which this country is under for the payment of them?—It is known that the Sound dues have existed for a period of more than 500 years. There are documents now existing which prove that they were levied at a remote period by the Danes, who were then proprietors of both sides of the channel, and who therefore had no difficulty in levying them, either by the law of might, or by what was then thought the law of right.

4. Subsequently there have been treaties with different states upon the subject; will you refer to these treaties?—The first treaty in which the right of Denmark to levy these dues was assumed, was the treaty of Spire, concluded with Holland in 1544. Then they introduced a distinction between privileged and unprivileged nations. England was at that time an unprivileged nation, as were also Scotland, France, Portugal and Russia, and paid dues as such; viz. at the rate of one per cent. *ad valorem*. It is important to bear this in mind, inasmuch as it shows that at that time even unprivileged nations were not to pay more than one per cent., which rate was however afterwards applied to privileged countries as well. Privileged countries then paid quite nominal duties. The first treaty I find recognising the Sound dues was in 1544, and the earliest tariff extent is that of 1558.

5. Do you find the distinction between privileged and unprivileged nations in that tariff?—I do; the unprivileged paid a rose noble, or nearly a pound of our present money per vessel, and one per cent. upon goods, except in the case of wine, which paid 3 ½ per cent.

6. What did the privileged vessels pay?—Holland, and the Hanse Towns, being privileged, paid six barrels of salt in kind, for which they received a gold florin in return, and there was a duty also on wine, but there appear to have been no other duties upon goods; and in the case of salt it was a purchase at a nominal sum. Then as respects the dues on vessels, the Hanse Towns were divided into three categories. The Vandal Hanse Towns of Lubeck, Hamburgh,

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Rostock, Stralsund, Wismar, and Luneburg had free ships and goods, but paid from one to three rose nobles for vessels with foreign goods; and the ten Eastern Hanse Towns, Dantzic, Konigsberg, Riga, Revel, Pernau, Stettin, Griefswald, Wolgast, Elbing, and Colberg paid one rose noble for their own goods, and in their own ships, and two rose nobles for foreign goods.

7. Was that subsequent to the treaty with Holland?—This is at the time when they seem to have first introduced those distinctions; and lastly, Holland and the Western Hanse Towns paid one to two rose nobles per vessel. According to the tariff Amsterdam had freedom for wine. Then the next treaty bearing upon the subject was in 1645; there were two treaties then concluded; one with Sweden, the treaty of Bromsebro, in which Denmark ceded various provinces to Sweden, and also exempted her from the Sound dues; and in the same year the treaty of Christianople was concluded with Holland, which contains the first regular tariff by which specific duties were levied. They were intended to be one per cent., and unenumerated articles were to pay duty "according to old custom."

8. Did they then reduce their whole system to one rule?—They did.

9. Applicable to all countries?—Applicable to privileged countries.

10. Mr. *Hutt.*] Was it not the case that the tariff which was then agreed to included all the articles that were at the time known to commerce?—It was; and so little did they expect other articles, that they were content to lay down the indefinite rule that unenumerated articles were to pay according to old custom. Then in 1670 the treaty of Copenhagen for the first time applied this tariff to England. That is the first time there appear to have been any treaty stipulations between England and Denmark upon the subject.

11. *Chairman.*] What are the provisions of that treaty?—It applied the Christianople treaty with Holland to England.

12. The treaty of Copenhagen became the treaty between England and Denmark?—Yes.

13. The effect of that treaty was to apply the tariff of 1645 to England?—Precisely so, the tariff and the treaty of Christianople. It appears that the phrase "according to old custom," used in the former treaty with regard to unenumerated articles, must have led to difficulty, because we find that in 1701 a second treaty was concluded with Holland; that is the second treaty of Copenhagen (the first having been with England), which re-enacted the tariff for enumerated articles, and then provided, for the first time, that one per cent. should be paid for unenumerated articles (the duty upon unprivileged countries being 1¼ per cent.), and that light dues should be paid of four specie rix dollars upon vessels with cargoes, and two upon vessels in ballast, which is equal to about 18 *s.* and 9 *s.* respectively. There is often a great deal of confusion in these matters, owing to Denmark keeping her accounts in two kinds of dollars, the specie rix dollar being double the value of the ordinary rix bank dollar. The term Sound dues, I consider to include all dues levied in the Sound, whether light dues, or other dues paid for services rendered, or dues upon goods. The next treaty was the treaty of Fredericksborg with Sweden, concluded in 1720, after long wars. The people of Sweden renounced their exemption from Sound dues, and ever since that time she has continued to pay them like other nations. In 1814 the treaty of Kiel with England and Sweden confirmed the right of Denmark to levy the Sound dues upon Sweden, although Sweden had been victorious in the war. But as a compensation she had Norway ceded to her. At the same time I think Heligoland was ceded to England. I find that up to the year 1815 the Sound dues went into the King's private coffer; it was only then that they went to the State, and it was not till 1835 that they appeared in the Danish Budget.

14. In 1814 or 1815 the Sound dues were recognised generally throughout Europe?—They were generally recognised throughout Europe at that time. I believe it is understood that at the Congress at Vienna the matter was under discussion; but the King of Denmark was at Vienna, and great pity was felt for him in consequence of the bombardment of Copenhagen; and the subject is not referred to in the treaty of Vienna, although that treaty provided, in the case of river tolls, for their periodical revision by the bordering states.

15. Mr. *Hutt.*] The Sound dues were not referred to at all in the treaty?—No, I believe not; I have a list of the countries with which Denmark has treaties on the subject of the Sound dues; but some of them were concluded subsequently

quently to the British treaty of 1841; so that perhaps the Committee would like to take up the treaty of 1841 first.

16. *Chairman.*] Will you state what that treaty was?—It appears that memorials had been presented to the English Government, complaining that Denmark had departed from the principle of charging one per cent. upon which she ought to have levied those dues. In the years 1840 and 1841, negotiations were carried on between our Government and the Danish Government for a revision of the Sound tariff, and also for putting the whole question of the Sound dues upon a satisfactory footing, and they resulted in the treaty of August 1841.

17. There was a treaty in 1841 in consequence of those representations?—In consequence of those representations we concluded a treaty.

18. Will you tell us the provisions of that treaty?—It was concluded on the 13th of August 1841, and accepted by Sweden and Russia, and Prussia afterwards accepted it, although she does not appear to have been consulted with reference to it. The chief provisions of the treaty are the following: it provides first for the maintenance of the tariff of Christianople of 1645 as a general rule. Then in the case of about 40 articles, which were at that time unenumerated, a duty calculated at 1 per cent. was for the first time established; it was calculated at the rate of 1 per cent., but converted into a specific duty. In the case of 70 other articles the duties were reduced.

19. Were they reduced below 1 per cent.?—No; below the rates at which they formerly were. Under the present tariff it is a specific fixed duty, supposed to be calculated at 1 per cent. upon the value; there are nearly 500 articles enumerated in the Sound tariff, and in 110 cases (that is, 40 previously unenumerated, and 70 previously enumerated), decided reductions were made, but in the case of the remaining articles, between 300 and 400 in number, the old rates were left exactly as they were in the tariff of Christianople.

20. Although the duty was a fixed duty it was still called a duty of 1 per cent.?—It was still supposed to be a duty of 1 per cent; it does not appear in the tariff, but I believe that in the cases in which they altered the duties, they reduced them to what was supposed to be 1 per cent. The principle they acted upon was to take the average price at the port of shipment for a period of 10 years, and levy 1 per cent. upon that; that was the case in 1841, when they negotiated the treaty.

21. Mr. *Bramley Moore.*] Were not the duties reduced in 1841, nearly one-half?—The duties were reduced in the case of the articles I mentioned, but in the case of the remaining articles, which were nearly 400 in number, the duties now are the same as those charged 200 years ago, and although at the time they may have been 1 per cent., yet most of the things have grown so much cheaper now, that the duty upon them really comes to more than 1 per cent. There are nearly 400 articles enumerated in the tariff of Christianople, that were left untouched in the reformed tariff of 1841. Then I also find that for the first time the treaty of 1841 recognised certain privileges enjoyed by Denmark, which had never previously been conceded to her by treaty. There is the obligation for the master to come on shore, which is for the first time imposed by the treaty: certain fees, inspectors' fees, interpreters' fees, and all other existing fees, together with the consolidation and recognition of small fees, which although they had previously existed, had never had the sanction of a treaty, were for the first time solemnly confirmed; and lastly, the light dues, which as I have already mentioned, had been four specie rix dollars on vessels with cargoes, and two on vessels with ballast, were increased to 4½ and 2¼ respectively, upon the ground of Denmark erecting certain fresh lights for the protection of the navigation.

22. Have you a copy of this treaty?—I hold in my hand a certified copy from the Danish Government.

23. That is the treaty now in force?—That is the treaty now in force.

24. Mr. *Hutt.*] What were the conditions of the duration of that treaty?—It was for 10 years, with power to denounce it on 12 months' notice.

25. Might not notice have been given of its termination in 1852?—On the 15th of June 1851. It came into force on the 15th of June 1841. I find also that the heavy pilotage and boatage fees which were much complained of by the British shipowners, were left untouched by the treaty; they remain as they were.

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26. Mr. *Mitchell.*] Have the British shipowners also to make payments to those engaged in the collection of the dues?—They have to pay the fees I have mentioned. The inspector's fee of 5 *s.*, the interpreter's fee of 3 *s.*, and a quantity of minor fees.

27. Mr. *Hutt.*] Denmark had always insisted upon their being paid, but they were for the first time recognised in that treaty?—Precisely so.

28. Is not that the first recognition of a higher rate of duty than one per cent.?—Only in the same way as in the treaty of 1645; it is not expressly stated that they shall not exceed one per cent; it is understood that the principle was, that they should be one per cent.

29. That was the principle of the treaty of Christianople?—Yes.

30. Was that principle observed in 1841?—It was in the case of the articles the duty on which was altered.

31. It was not uniformly so?—It was not uniformly so.

32. Mr. *Mitchell.*] Are you aware that the payment made for fees to the different *employés* amounts to almost as much as the amount collected for the light dues?—It is very nearly the same; it is nearly 50 per cent. of the whole dues upon the ships.

33. *Chairman.*] Will you proceed with your enumeration of the provisions of the treaty of 1841?—I have specified the chief provisions of the treaty itself; the other points relate mainly to reductions made in the duties leviable by the tariff.

34. The tariff is provided for by the treaty?—Yes; it is not published with the treaty; but the treaty provided for a revision of the tariff, and it was completed later in the year.

35. Mr. *Bramley Moore.*] When you stated that the charges registered are nearly equal to the duty on the ships, do not you refer to the duty upon the ships alone, exclusive of the cargoes?—Precisely; they are nearly equal to the charges for light dues and buoy dues.

36. Mr. *Deasy.*] Is that treaty still in force?—It is still in force.

37. Mr. *Bramley Moore.*] Has any notice been given with a view to its termination?—I am not aware of any such notice. The articles chiefly affecting this country upon which the duties were reduced, appear to be cotton yarn and manufactures, dye-woods, coffee, raw sugar, timber, and deals; those are articles on which the duties are named in the tariff, and reduced.

38. *Chairman.*] If England were to give notice to put an end to the treaty, she will, in consequence of the cessation of that treaty, be remitted to the former state of things; would she then be in a better position or a worse position as to the Sound dues?—I apprehend that she would be in the position provided for by the old treaties, the treaties of Christianople and Copenhagen.

39. Would that be a better position or a worse position than she is in at present?—It would be a worse position, probably.

40. Mr. *Hutt.*] Would she be in a worse position, considering that the treaty of Christianople provided for a maximum duty of one per cent. upon all articles passing through the Sound?—It scarcely provides for a maximum duty.

41. Although there was a deviation from it, was not that the intention of the treaty?—That was the intention of the treaty doubtless.

42. Has it not always been a subject of contention between the states who pay the duty, and Denmark who receives it?—Yes.

43. This country contended that one per cent. was the maximum duty that Denmark was empowered by the treaty to levy?—That appears to have been the view taken in 1841.

44. If this treaty now in existence were to terminate, would not the country fall back upon the treaty by which Denmark would be obliged to levy no higher rate of duty than one per cent. *ad valorem*?—She would fall back upon the treaty whereby Denmark is enabled to levy certain fixed rates of duty.

45. Has not Great Britain always contended that those fixed rates were illegal, and that the tariff ought to be altered?—In the treaty of 1841 we allowed the tariff to remain in the case of certain articles.

46. Is it not the fact that upon those articles the duty was not found to exceed one per cent?—I presume that must have been the opinion of the negotiators.

47. *Chairman.*] Will you tell us the remaining contents of the treaty?—I think I have enumerated all the chief provisions of the treaty itself, as far as the duties

duties upon goods and also the duties upon vessels are concerned. I find that at the time when Denmark made those reductions in the duties in 1841, she informed the United States Government that they would effect "a most sensible reduction in his Majesty's finances," which appears to be very different from the actual result, for Denmark, so far from having lost, has been a most important gainer.

48. Did not that treaty put us in a better position than we were in before, and if it was to expire, and we were to fall back upon the old treaty, would not our position be worse than at present?—I think so; we should pay higher duties upon those 110 articles which are there enumerated. With reference to the remaining articles, we should pay just the same as at present.

49. Mr. *Hutt.*] That is, if Denmark were permitted to continue those charges which this country maintained to be illegal?—Yes.

50. *Chairman.*] Can you inform the Committee as to the mode in which this treaty has been acted upon; whether there has been anything unjust upon the part of the authorities of Denmark in the mode of levying the dues?—No; I think Denmark has steadily adhered to the provisions of the tariff, and has never exacted more than the rates and duties allowed by the tariff.

51. Mr. *Hutt.*] Inasmuch as the cost of the production of many articles has considerably diminished since 1841, the tariff which was at that time arranged upon the principle of one per cent. duty, has become a much higher tariff?—It has.

52. *Chairman.*] Was there any provision in the treaty against that very probable occurrence?—No; on the contrary, the tariff still maintains the fixed rates upon all the articles enumerated in the tariff. If instead of the tariff being a fixed tariff upon each article, they had stated that there should be a duty of one per cent. *ad valorem*, we should have been in a better position than we are in at present.

53. Practically speaking, the trade has complained of the operation of the treaty?—I apprehend so, and I apprehend that more than one per cent. upon the value of the articles has been charged in many cases.

54. Have you any information as to the extent in which that is felt as a grievance, or do you know to how many articles that will apply?—I have a document here, which was laid before the Prussian Chambers last year, showing that in the case of the articles imported into Prussia by the Sound, the average amount of the duty is as nearly as possible 2 ½ per cent.

55. Does that apply to goods imported from England?—No, to general imports; they seem to be chiefly colonial produce. They give two or three specimens of the dues that are taken actually. They have given a catalogue of the cargo, and the value of each article composing it, and shown what the Sound toll ought to be at the rate of one per cent., and also what the Sound toll actually was.

56. Is the treaty with Prussia the same as ours?—Their treaty is the same as ours: the tariff is the same on the carriage of goods; it is applied to all nations equally, including Denmark herself, and including Sweden, who holds the other side of the Sound.

57. Mr. *Bramley Moore.*] Have not the treaties been all the same since 1826?—The treaties have been all the same since 1826.

58. The United States were only admitted upon the same principle as the rest in 1826?—It was so with the United States in particular. I have a list of the countries with which Denmark has treaties upon the subject, recognising these dues. The treaty with Austria was concluded in 1834; with Belgium in 1840; with Brazil in 1828; with France in 1742 and 1749; with Great Britain in 1670 and 1841; with Hamburgh in 1760 and 1768; with Lubeck in 1840; with Bremen in 1835; with Holland in 1645 and 1701; with Mexico in 1827; with Norway in 1841; with Oldenburg in 1841; with Prussia in 1818 and 1846; with Russia in 1782 and 1831; with Spain in 1798; with Sweden in 1720 and 1841; with the United States in 1826; and with Venezuela in 1838. I also find that Hanover, Greece, Mecklenburgh, Naples, and Portugal, are likewise considered as privileged nations by Denmark. And it appears that Buenos Ayres, Peru, Rome, Sardinia, Turkey, and Tuscany, are unprivileged nations, and are therefore liable to pay 1¼ per cent. on unenumerated articles, instead of 1 per cent.

59. *Chairman.*] Is there any country which has any trade with the Baltic which has no treaty with Denmark?—The unprivileged countries have very

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little trade there; there was a vessel from Buenos Ayres, for instance, a year or two ago, but the trade with such countries is quite unimportant.

60. Mr. *Bramley Moore.*] The trade of those countries is unimportant, as far as their own flags are concerned?—Yes.

61. As regards the produce of those countries the trade is very heavy?—Doubtless it may be, in some cases.

62. The trade is all carried on under other flags?—Certainly. In the return to the Prussian Chambers, which I have just mentioned, in the case of the ship "Weickhmann," I find that in certain cases the duty appears to have been rather under one per cent.; here is a specification of all the articles imported there. In the case of cotton the duty they took was 2·15 per cent.; in the case of rice nearly three per cent.; in another case of cotton again, it was more than 2½ per cent.; in the case of rosin, 2¾ per cent.; in the case of tin, not quite three-quarters per cent.; in the case of coffee, about 1·18 per cent.; in a second case of rosin, more than four per cent.; in the case of some more rice, 3¾ per cent., and so on, the average for the whole cargo being more than two per cent.

63. *Chairman.*] Was this in Prussia?—This was in Prussia.

64. Could you get the same account for any of the imports of this country?—I do not think such a return exists. I find that in another vessel, the "Aphrodite," a portion of the cargo, which consisted of cotton, paid more than 2½ per cent., rice nearly three per cent., rosin nearly 5 per cent., cloves, 7½ per cent. Here is another table of articles imported into Stettin: in the case of salt, it is very nearly eight per cent.; in the case of Moselle, it is upwards of nine per cent., and the average of that class is 3⅓ per cent.; the average of the whole of the cases included in this list is 2 ½ per cent.

65. Mr. *Chancellor of the Exchequer.*] Those are the duties upon the goods, independent of tonnage dues?—Yes.

66. Does the account state how much the ships pay in addition to the 2½ per cent. upon the goods?—The account does not state what the ships pay; the tonnage dues are very trifling indeed, compared with the amount paid for dues upon the goods.

67. *Chairman.*] Upon what principle is the tonnage duty levied?—It is, as I understand, a duty of so much per vessel.

68. There is so much upon the cargo, and so much upon the ship?—It is a duty of 4 ½ specie rix-dollars upon the vessel.

69. Mr. *Cardwell.*] That is the duty upon the bottom, not on the tonnage?—It is not a tonnage duty: it is a duty upon the vessel; very small vessels under a certain tonnage are exempt. The light dues are paid at so much a vessel; a certain amount for a vessel with cargo, and a certain amount for a vessel in ballast. I have here several bills of clearing of different vessels, which will show the Committee the nature of the duties charged upon the ships. I find that the ship "Gustav," of 152 Prussian lasts burthen, cleared out with corn in 1854, and that the bill delivered to her was as follows: For light dues and directors' fees, 4 specie rix-dollars and 24 stivers; for dues upon goods, 8 specie rix-dollars and 24 stivers; for a fine upon the captain for not going on shore (as provided for by treaty), a dollar in addition; for additional fees, 34 stivers; total of the above converted into rix bank dollars, 29 dollars and 40 stivers; the guardship and boats, 48 stivers; for consular fees, 43 stivers; for postage, 18 stivers, and for demurrage and drink-money to the boatmen, and so on, 1 rix bank dollar and 64 stivers; and there is also the addition of 61 stivers for what they call commission; making a total of 32 rix dollars and 82 stivers.

70. Mr. *Mitchell.*] Are you aware that there is a commission to be paid both upon the ship and cargo, totally independent of the money that goes to the Danish Government, of from two to three per cent.?—I was not aware of the amount.

71. Mr. *Cardwell.*] Is it not the fact that in the case of every vessel, with or without cargo, there is a toll of three or four per cent. upon the tonnage?—I think the treaty lays it down distinctly that it is the same for all, independent of the tonnage. In the case of very small vessels it does make a difference, but in the case of ordinary class vessels it is the same for all. The treaty provides that all vessels over 40 tons shall pay the amount I have mentioned. The average size of the vessels that go to the Baltic is much more than that; the average tonnage of British ships is not much less than 200 tons. For vessels under 40 tons it is a graduated scale; it is not a tonnage duty in any case

case, but a smaller amount upon the vessel. The treaty says that vessels of small burthen shall pay on a reduced scale, namely, vessels of from 10 to 20 tons, one specie rix-dollar; vessels of from 20 to 30 tons, one and a half specie rix-dollars; vessels of from 30 to 40 tons, two specie rix-dollars; vessels under 10 tons are entirely exempt; and all vessels of 10 tons and upwards pay the amounts I have mentioned. In no case is it a tonnage duty.

72. *Chairman.*] Would there be much difficulty in ascertaining what we pay over and above the charges intended to be imposed by the treaty in consequence of the lower value of articles at present, compared with what it was 10 years ago; is there any record which would assist us in learning this?—None in the possession of the Board of Trade; I do not think there is any record of the duties on the cargoes of all vessels that pass the Sound yearly.

73. Mr. *Mitchell.*] Are not the articles you have hitherto mentioned as being those upon which more than a one per cent. duty is paid, all imports into the Baltic, not exports from the Baltic?—They are imports into the Baltic, and not exports from the Baltic.

74. Do you know of any articles exported from the Baltic upon which the present Sound dues are more than one per cent.?—I believe there is no doubt that the per-centage of the duty on the articles imported into the Baltic is much higher than that upon those exported from the Baltic.

75. Do you know of any specific articles now exported from the Baltic which pay more than one per cent.?—I have a list of articles here upon which the duty is more than one per cent.; they are sugar, coffee, sulphur, spices, salt, cotton, iron, rice, saltpetre, wine, shumac, &c; all of which are chiefly imported into the Baltic.

76. With the exception of iron, are they not all imported into the Baltic?—With the exception of iron they are all imported into the Baltic.

77. *Chairman.*] Is not iron imported also?—Yes, it is both imported and exported. The case of cotton affords a good illustration; the duty upon it was fixed by the tariff at 18 stivers per 100 Danish pounds, which is rather less than an English hundred weight (it is 110 English lbs.) The American Government made strong complaints of that being an exorbitant duty, and in 1846 it was reduced to 10 stivers per hundred pounds; a stiver is $1\frac{1}{8}$ *d.* of English money; therefore the duty on cotton is now very nearly 1 *s.* per cwt.

78. What is that per cent.?—At one per cent. it would make the value of cotton 11 *d.* per pound. Supposing the duty of one per cent. to produce the sum I have named, the average value of cotton exported from America to the Sound ought to be 11 *d.* a pound; but there is no doubt that, in reality, it is far less, so that the duty is excessive.

79. Does not the cotton that goes into the Baltic go from Liverpool, and not straight from America?—It goes in both ways; they import a great deal themselves in American vessels. The British exports of cotton to the Baltic are considerable; in fact, Russia derives the bulk of her supply of cotton through us. A similar calculation with regard to sugar, the duty upon which by the tariff was 5 stivers per 100 pounds, which was reduced in 1846 to 4 stivers, shows that the value of the sugar ought to be $4\frac{1}{2}$ *d.* per pound, which I think is far more than the real value.

80. Mr. *Cardwell.*] Where do they get their sugar from?—The fine white Havana sugar is much imported through the Sound, and I believe that was the basis on which the tariff was reduced in 1841. They took the average value of sugar imported into the Baltic, during the last 10 years, and owing to the nature of the Russian tariff, which was the same upon coarse and fine sugar, the fine sugar alone had been accustomed to go into the Baltic, and therefore it was upon the fine sugar that they struck the tariff; and the result is a duty which might have been one per cent. upon the fine sugar, but is much more than one per cent. upon the lower quality of sugar which America would wish to send.

81. *Chairman.*] Do not they get tropical produce chiefly from England?—To a considerable extent; in 1852, among the 1,945 vessels from England passing the Sound, I find that 29 were laden with sugar. In the case of cotton, there were 125 vessels laden with that article out of the same number.

82. Mr. *Bramley Moore.*] Does not a great deal of the sugar depend upon accidental circumstances as to the country from which it comes?—It does.

83. Is not it the fact that a great deal of the sugar imported into the Baltic does not come direct from the ports in which the goods are produced, but vessels

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touching at those different places bring their cargoes to England, from whence they are sent to other countries; do not a great many of these cargoes go to the Baltic?—I apprehend so. In fact, the figures show that 29 vessels laden with sugar went from England to the Baltic in the year specified.

84. From that circumstance you cannot say that sugar is exported from any particular place to the Baltic direct?—My remark applies to English vessels only.

85. Mr. *Chancellor of the Exchequer.*] You stated that England had, before the treaty of 1841, maintained the principle that a higher duty than one per cent. *ad valorem* should not be imposed upon goods imported through the Sound?—Yes; I believe she has always taken that ground.

86. Was that principle ever admitted by Denmark?—Judging from the tariff of 1841, I should say not, because in a large number of cases she kept the same rate of duty that existed 200 years ago, the value of the articles having very much decreased since then.

87. *Chairman.*] Was not the state of things this: that before 1841 English ships were subject to a tariff at the Sound, many of the duties in which were higher than one per cent., and that England acquiesced in that tariff, and that English vessels paid those duties, but that they still maintained the principle that the duties ought not to be more than one per cent.?—Yes.

88. But Denmark levied the duties, and did not admit that principle?—She seems to have yielded the point in the case of certain articles to which there were the greatest objections raised in this country. In all those cases in which any change was made, Denmark has admitted the one per cent. principle.

89. Was not the state of things this, that England affirmed the principle, but submitted to the duty, and Denmark levied the duty, and denied the principle?—It does not appear upon the face of the treaty exactly what the view of Denmark upon the subject was, but it certainly does appear that in every case in which she consented to alter the duties, she did consent to reduce them to what was intended to be a duty of one per cent.

90. Mr. *Deasy.*] Were there any remonstrances on the part of England against the increase of the duty?—There was no increase; England maintained the principle that the duty should be one per cent.

91. *Chairman.*] But she did not think it important to maintain it upon more than a certain number of articles?—That is the case.

92. Mr. *Deasy.*] In what particular manner did England maintain that principle?—In every case in which we insisted upon the duty being altered, we insisted upon its being reduced to a one per cent. duty, and that was done. I find that, with the exception of cotton and sugar, spirits distilled from grain and potatoes is the only article in which any reduction has been made since 1841, and that is an unimportant article to this country. Perhaps it is worth mentioning, that in the year 1848 the United States Government offered Denmark the sum of 250,000 American dollars for exemption from the Sound dues.

93. *Chairman.*] As far as you have any information upon the subject, have any complaints been made lately of the manner in which the duty falls on goods or ships in the English trade?—Since 1841, I can only find one case of any representation being addressed to the Board of Trade, and that was in 1851 and 1855, on the part of the Hull Chamber of Commerce. And I believe the Liverpool Chamber of Commerce similarly memorialised the Foreign Office in 1853 and 1855. With those two exceptions, I do not find any case of complaint.

94. Do you know whether the complaints which they made were with regard to the unequal operation of the duties to which you have just now been referring?—It is alleged by them that the duty amounts to more than one per cent.

95. What do they pray in their memorials?—I think they pray to have the Sound dues abolished.

96. What is the date of the first negotiations for changing the Sound dues in the Baltic?—I think they began in 1840; 1841 was the year of the treaty.

97. Mr. *Disraeli.*] Was not that the negotiation that led to the treaty?—That was the negotiation that led to the treaty. I think it originated in 1840. Numerous memorials had been presented to the Government; the Chambers of

of Commerce of Hull, Manchester, Nottingham, Kirkaldy and Newcastle for instance, had memorialised the Government upon the subject.

98. *Chairman.*] What is the date of the recent memorial of the Hull Chamber of Commerce in which they contemplate the abolition of the Sound dues?—It was presented last year.

99. Mr. *Bramley-Moore.*] You stated that America had offered 250,000 dollars for an exemption from the Sound dues; do you state that upon any authority?—I make that statement upon the authority of papers laid before Parliament in February 1855, in which there is a despatch from the American Government offering that sum.

100. What was the date of that?—October 14th 1848; it is at page 33 of the Papers laid before Parliament in February of last year.

101. *Chairman.*] Will you read it?—It is in a despatch from Mr. Buchanan, the American Secretary of State, to Mr. Flenniken, the American minister at Copenhagen; it is as follows: "But the President is willing to proceed still further, if the object cannot otherwise be accomplished. It is probable that two years might elapse before the existing convention could be terminated, as an Act must first pass Congress to enable the President to give the required notice, after which a year must expire before it could be rendered effectual. During the whole period our vessels would be subject to the Sound dues, under the present Convention; for this reason, if you should find it indispensable to success, but not otherwise, you may stipulate to pay the Government of Denmark a sum not exceeding 250,000 dollars; but in that event the abrogation of the Sound and Belt dues must be made perpetual, and must be excluded in express terms from any notice which may hereafter be given by either party to terminate the treaty."

102. Mr. *Bramley-Moore.*] Does not Mr. Marcy, on November the 8th 1853, write to this effect: "Your despatch of the 13th ultimo was received at the Department on the 5th instant; and I am directed by the President to inform you, in reply to your question respecting an equivalent to Denmark for the abolition of the Sound dues, that he declines authorising you to offer to that power any compensation for the removal of that as a favour which we have demanded as a right"?—That is so.

103. *Chancellor of the Exchequer.*] Does it appear from the correspondence whether that offer was actually made to the Danish Government in 1848?—I have in my hand a despatch in reply to the one I just read, in which there is a rather singular passage. It is as follows: "With the view, therefore, to convince him of the generous and liberal disposition of the United States towards Denmark, I informed him that, in addition to my written proposition, I would stipulate on the part of my Government for the payment of 250,000 dollars, not for the purchase of a right enjoyed by Denmark, but as an equitable equivalent for that branch of her revenue which she would thus give up, and mainly to furnish a liberal precedent on the part of a government who was strictly under no obligations to pay, in order that Denmark might be enabled profitably to settle with European nations, who were in fact under obligations to submit. This proposition produced an amazing change in the Count; it appeared to relieve him from the most painful anxiety, and he seized it with the utmost anxiety; he assured me that if his colleagues in the ministry would agree with him, he would urge its acceptance upon his Majesty in the most pressing manner. The Count appeared rejoiced, and repeatedly assured me, that it was a proposition that should not be rejected. After some further conversation I informed him that he must distinctly understand that if I failed in the negotiation, the proposition of money must be considered as withdrawn." Then there is a break in the correspondence, and nothing appears to have come of that offer of the United States.

104. *Chairman.*] Had there ever been a treaty with America with respect to the Sound dues?—Not before 1826. That treaty expired on the 14th of April this year, and was renewed for two months, till the 14th of June just past, and from that date the United States maintains that she will not pay the dues at all.

105. Mr. *Bramley-Moore.*] Did not you state just now that the charges in the shape of fees amounted to about an equivalent to the charges on the vessel?—Yes.

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106. According to the official documents, the dues on the merchandise are stated to be 2,098,000 rix dollars, and the dues on the ships to be 150,000 rix dollars, by which it would appear that the dues on the ships amount to 7½ per cent. upon the amount paid by the goods; if the fees are a separate charge altogether, and not included in the shipping, would it not increase the amount, for which compensation is to be given, by 150,000 dollars, to the dues on goods?—No; the proposal for capitalization, made by the Danish Government, leaves out the fees.

107. In point of fact, ships pay 150,000 dollars more than what is due by the table made out by the Danish Government?—I apprehend that must be the case.

108. Will you explain to the Committee the situation of goods going from Hamburgh to Lubeck, and from Altona to Kiel, with respect to dues?—I think it was in the year 1839 that they imposed dues upon goods going from Hamburgh to Lubeck. It was to prevent goods entering the Baltic without paying the Sound dues that they imposed these duties for the purpose of making them pay whichever way they went.

109. Are those dues charged by weight, or are they *ad valorem* duties?—They charge 5 skillings (which is about 4½ *d.*) per cwt.; it is not, as in the case of the Sound dues, a tariff varying for each article, but a uniform tariff for everything.

110. Supposing a cargo to go by railway, what would be the relative per centage of duty that it would pay, more or less, than the ordinary Sound dues?—I apprehend that, on the average, the transit duty is much less than the duty upon the same goods would be if they went through the Sound.

111. Mr. *Mitchell.*] Has any representation been made to the Board of Trade upon the fact of the duty on various articles shipped in this country being much less in amount by the railway or by the Sound?—I am not aware of any such representation; this railway goes through Danish territory; my impression is, that those dues do not exist upon goods sent to Kiel; I think they are duty free. I saw an article last night in a German paper, in which it was stated that goods go to and from Kiel without duty; across Holstein from Hamburgh to Lubeck they have to pay 5 skillings per cwt., and 6 per cent. additional for fees.

112. Can you inform the Committee what return the Prussian Government make?—My impression is that it is a certain per centage of custom duty, but I have not heard the exact amount.

113. That being so in any sort of capitalization of amount, supposing such a thing to exist, would not Prussia be a great gainer by taking that as the basis?—I apprehend so.

114. More so than any other nation?—I apprehend that Prussia and Sweden are the two nations that have the most interest in this matter, and Prussia in particular, owing to the deduction she makes in her duties.

115. She would be benefited more than any other nation by the organization of the system laid down by the Congress?—She would.

116. Are you aware that in the average exports from the Baltic, upon which Sound dues are paid, England figures as paying 70 per cent., and that the average imports from England into the Baltic, upon which Sound dues are paid, is about 50 per cent. of the whole imports?—I think it is scarcely so much as that. The table to which the question refers is prepared upon the principle of the whole amount of compensation being paid by non-Baltic states, in which case we should pay 70 per cent. Russia and Prussia do not figure in the table at all; there is another table in which Russia and Prussia appear, in which our proportion is about 29 per cent.

117. In page 16 of the Correspondence laid before the House of Commons this year, there is a statement of dues levied, the average of the years 1851, 1852 and 1853, upon all goods coming from the Baltic, and imported from the states or provinces situated out of the Baltic, thereafter designated, with an indication of the sum to which they will bring up the capitalization of these dues, at 5 and at 4 per cent.; and in it Great Britain figures for 15,991,250 rix dollars upon the total of 23,012,500; is not that about 70 per cent.?—Yes; the countries comprising that total being entirely non-Baltic countries.

118. The countries in the Baltic do not pay Sound dues upon what they import from other countries in the Baltic?—No; certainly not.

119. Would not the British proportion be what I have stated, considering only

only the exports from the Baltic?—Yes. The duties upon the Belts ought, perhaps, to be mentioned; they are very trifling in amount; the same duties are charged at the Great and Little Belts as at the Sound. At the Great Belt they are collected at Nyborg, and at the Little Belt at Fredericia.

120. *Chancellor of the Exchequer.*] Those are duties that are collected in order to protect the Sound dues?—Yes; and at the Eyder Canal in the same way.

121. *Chairman.*] Is there any other ground of complaint besides the amount of duties which is named by the merchants of this country in their memorials?—I believe they complain of the delay at the Sound. If they arrive at Elsinore out of office-hours, they are obliged to wait till the time comes for the office to be opened; I have with me a statement, showing the average rate of detention in consequence of having to pay the Sound dues at Elsinore.

122. Every vessel is obliged to stop at Elsinore, either entering the Sound or leaving the Sound?—It is.

123. Is not that a great inconvenience if ships are sailing with a favourable wind?—It is very common for the vessel to lose the wind entirely, from having to stop to pay the duties; the captain has to go on shore; he is fined if he does not.

124. *Chancellor of the Exchequer.*] The dues are charged upon a calculation upon the cargo of the ship, and the other fees are made into one total, and charged upon the captain of the ship?—So I understand.

125. Is it paid in a gross sum by the captain of the ship as she enters or leaves the Sound?—I believe so.

126. Do you conceive that that payment operates practically as a tax upon the freight of the vessel?—I apprehend that in any case it must operate as a tax, as far as it goes, even if it were 1 per cent. only.

127. Is it, practically, an addition to the charge of navigating the vessel?—It is immediately so.

128. With regard to all vessels entering the Baltic, through the Sound, whether they be English vessels or whether they be vessels of any other country, would not that additional charge fall upon the importers and the consumers in the Baltic?—I apprehend that it would, mainly; it is difficult to tell precisely how these questions act and re-act. But by the imposition of the duty in the Sound, they limit the consumption within the Sound, and thus affect the producer beyond the Sound.

129. The actual payment would be made by the consumer in the Baltic, would it not?—I apprehend so.

130. It would operate as an addition upon the price of the article which he imports from England?—Yes, I think so.

131. If it operates as an addition upon the price of the article which he imports from England, would not there be a reaction upon the exporter or the producer, inasmuch as that addition to the price would somewhat diminish the demand?—Precisely.

132. Mr. *Bramley-Moore.*] Do you think that if the extinction of the Sound dues were to take place altogether the shipowner would get any higher freight?—I apprehend that in the case of goods imported from the Baltic into this country, the duty, upon the same principle as that mentioned in a former question, would generally fall upon the consumer in England, but that in the case of articles brought into competition with articles brought from elsewhere it would really fall on the shipowner.

133. *Chairman.*] Do you consider that these duties operate as an obstruction to trade?—I do.

134. Is there any other complaint connected with the subject of these dues which you are aware of?—With respect to the detention of the vessels, I find it mentioned that the whole average detention is not much less than a day; 20 days are considered a long voyage from Dantzic to England, and therefore it is an addition of 5 per cent. to the time consumed in the voyage, which is a considerable grievance.

135. That is not for a steamer, but for a sailing vessel?—That is for a sailing vessel; the steamer would lose less, because the sailing vessel is affected by the wind. The same Prussian paper to which I have already referred estimated that the total annual cost inflicted by the dues is 6,000,000 rix dollars, of which only 40 per cent. reaches the pocket of the Danish Government.

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136. How do you account for that?—By the delays and collateral expenses.

137. Is the extra 60 per cent. occasioned by the establishment charges?—Forty per cent. reaches the Exchequer of the King of Denmark, and 60 per cent. is in the shape of incidental expenses consequent upon the payment of the Sound dues; this is stated to be the total loss upon the commerce of the world, but I should say that that estimate must be somewhat exaggerated.

138. When was that inquiry in Prussia, to which you have referred, made?—It was made by a Committee sitting last year.

139. Was that an official report resulting from the inquiry?—It was an official report, resulting from an inquiry in the years 1854 and 1855.

140. Does that report show how the waste of 60 per cent. takes place?—Yes, it does, but in a very complicated roundabout way.

141. From what source do you derive your knowledge of that report?—From Hübner's Statistics, in which he furnishes this report; I may, perhaps, read a sentence from it upon the subject, it is as follows: "It follows, therefore, that of the sum of four and a half millions of Prussian dollars (which is nearly the same as six millions Danish dollars), which has been a burthen upon the Baltic trade in the year 1853, only about 40 per cent. was enjoyed by Denmark, while 60 per cent., or about 2,700,000 Prussian dollars, was wasted upon collateral expenses, delays, &c."

142. What they propose to capitalize is only what they receive?—It is only what they receive.

143. Do you know of any complaints made by the captains of vessels as to the particular mode in which they have to make the payment; do they complain of going ashore?—I know that they object to going ashore; I do not know whether it is the captains or the owners of the vessels who object most to that.

144. Mr. *Bramley-Moore.*] You have stated to us the British tonnage which passed the Sound in the year 1849, can you give us the same account for any other years?—I have a table of the tonnage for a good many years.

145. Will you state what it is from 1849 down to the time of the declaration of war?—Unfortunately there are very few years in which the tonnage is known; in fact it is for only four years out of the 10, that I am able to give the tonnage. I have the figures of the average size of the vessels, in the cases in which we do know the tonnage. In the year 1845, out of the total number of 15,950 ships, the British ships were 3,645, or 23 per cent.; the British ships in 1846 were 4,407, or 23 per cent.; in 1847, they were 5,500, or 26 per cent.; in 1848, they were 6,721, or 40 per cent.; in 1849, they were 6,876, or 36 per cent.; in 1850, they were 5,464, or 28 per cent.; in 1851, they were 4,794, or 24 per cent.; in 1852, they were 3,902, or 22 per cent.; in 1853, they were 4,665, or 21½ per cent; in 1854, they were 2,032, or 12 per cent., and in 1855, they were 2,415, or 15 per cent.

146. 1849 was the maximum?—In 1848 there was the maximum proportion, and in 1849 there was the maximum number; I can give the tonnage of the years 1848, 1849, 1850 and 1851 only; in those four years the average tonnage of British ships was more than 170 tons; the average tonnage of other ships was considerably less.

147. Is there not a diminution ever since the year 1849?—In 1853 there is a considerable increase in the number as compared with 1852; there is a falling off in the proportion, but an increase in the number.

148. *Chairman.*] Those are ships that have passed the Sound?—Those are ships that have passed the Sound to and fro.

149. Mr. *Deasy.*] What was the number of ships in 1853?—Four thousand six hundred and sixty-five; 1853 shows a great recovery over 1852 in British ships, but not an increase as compared with 1849.

150. Mr. *Bramley-Moore.*] 1849 was the maximum?—1849 was the maximum in the numbers; I am able to give the tonnage of 1849; that was also the maximum.

151. Mr. *Cardwell.*] Can you compare the tonnage of British ships into the Baltic, in which you have given in the number of ships?—Only for the years 1848 to 1851.

152. Will you state what the tonnage was in those years?—In 1848 there were

were 6,721 vessels of 1,157,130 tons; in 1849, 6,876 vessels, with a tonnage of 1,183,938; in 1850 there were 5,464 vessels, of the tonnage of 939,725; and in 1851, 4,794 vessels, with a tonnage of 849,571.

153. Mr. *Bramley Moore.*] Can you state whether the tonnage of vessels in the Baltic trade has increased much during the last five or six years?—The latest year in which I have any information is 1851; and I find that the average tonnage of British vessels in 1851 was 177 tons.

154. Has not the tonnage in that trade increased less than in any other part of the world?—The tonnage in those few years of which I have these returns appears to have been very uniform.

155. Mr. *Mitchell.*] Have you any return of the total imports from the Baltic into this country?—No, I think there is no such return.

156. Have you any means of judging whether the statement made by the Danish Government, that the Sound dues on goods imported from the Baltic by Great Britain in 1851 were 605,000 rix-dollars; in 1852, 480,000; and in 1853, 834,000, is correct?—No, we have not.

157. Are there any documents in the possession of the Board of Trade from which you have reason to infer that the trade between the Baltic and this country was largely upon the increase before the war broke out?—I apprehend that it was; in the year 1853 there was a most marked increase in our trade with the Baltic States.

158. It is not upon the goods so imported that 9-10ths of the Sound dues fall?—Upon goods exported and imported, taking the average of the whole.

159. Is it upon those imports and exports that are upon the increase that 9-10ths of the Sound dues fall?—It is upon the goods that the Sound dues mainly fall.

160. Mr. *Deasy.*] Have you any estimate of the average amount paid by the British vessels for the Sound dues?—The only estimate which I have been able to find is one given in Mr. Macgregor's Tariffs, in which he gives an estimate from the year 1821 to the year 1837, and by his estimate it seems to have varied from 50,000 *l.* (in one year it was 42,000 *l.*) to a maximum of rather more than 60,000 *l.*; the average of those 17 years, ending with 1837, is about 60,000 *l.* a year.

161. *Chairman.*] What causes the difficulty which you have experienced in ascertaining what the British vessels pay?—We have always had the greatest possible difficulty in getting any statistics about the Sound dues, owing to the way in which the Danish Government keep their books.

162. Is there not any other means of getting them, except through the Danish Government?—Those which I have quoted come from Mr. Macgregor's Tariffs.

163. Is there any means of obtaining that information in England?—I am not aware of any.

164. What is it put at now?—I think the Danish proposal for the settlement of this question shows what they put it at: the average given by the Danish Government for the three years ending with 1853, is 613,000 rix-dollars, which they state to be the annual charge upon this country.

165. What is that in pounds sterling?—It amounts to nearly 70,000 *l.* a year; that is merely upon goods.

166. Is there any information possessed by the Board of Trade from which we can learn whether we are paying less than we have done?—I think the only information upon that subject is contained in the statistics of the shipping; I think the only complete statistical table which we have at the Board of Trade to guide us is a statement of the number of ships.

167. Did not you say that the manner in which the Danish Government keep their accounts makes it very difficult to ascertain any return?—Yes, I think so. I find that the United States some years ago desired their Consul at Elsinore to obtain certain accounts, which he for more than a year attempted to do, but found it hopeless. Denmark gives an assurance on the present occasion that we may rely upon the returns now given as being strictly correct.

168. Have you heard of any country disputing their accuracy?—I have not heard the accuracy of the results given by them disputed.

169. Is there any reason to doubt the accuracy of the returns which the Danish Government are now making?—I apprehend not, as to the figures themselves, if you admit the years that they base them upon.

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170. They have given what the different countries pay for their portion of the Sound dues?—Yes, in certain years.

171. Have they taken that amount upon an average of a certain number of years?—They have.

172. What number of years have they taken that average upon?—They leave out the years of war; they take the years from 1842 to 1847, and from 1851 to 1853, leaving out the years they were at war with Prussia, and also 1854 and 1855, the years of the late war; and it makes a most serious difference in the result, whether those years are taken into the account or left out. I think the Danish Government found that there were some minor errors in the early tables, therefore those at the end of the Return should be relied upon; we have found no reason to doubt the accuracy of any of those figures; but there is no doubt that the way in which the Danish Government has put it is very favourable for Denmark.

173. *Chairman.*] Do you know when it was that the Danish Government raised the question upon the subject of abolishing the Sound dues?—It was some time last year, owing to the course taken by the United States in regard to the duties.

174. Can you tell us under what circumstances the United States objected to pay the dues?—The United States have for many years objected to them; they do not admit that Denmark has any right by the law of nations to levy them upon the United States, which is a new country, and does not enter into the international system of Europe.

175. They had a treaty, which has expired about a year ago?—They had a treaty, and upon the 14th of April of last year they gave notice to terminate it; there was a clause in it enabling them to terminate it on 12 months' notice. That treaty expired this year; and to enable Denmark to come to terms, and to settle the question, it was provisionally prolonged for two months, and those two months expired last week.

176. Do you know what notice they gave?—They gave a formal notice to denounce the treaty, and they also gave the Danish Government to understand that they would not pay the dues any longer.

177. Have any documents been laid before the House of Commons which will show the ground upon which the American Government refuse to pay those dues?—I think it is contained in the Papers laid before Parliament last year, which set forth the correspondence that took place in 1853 and 1854 upon the subject, and also an extract from the message of the President of the United States.

178. Does it announce that the President has given notice to Denmark that America will no longer adhere to the treaty?—This message to Congress announces his intention of denouncing the treaty, with his reasons for so doing.

179. Is there any document which sets forth the ground upon which America, who has hitherto paid these dues, proposes no longer to pay them?—This extract from the President's message distinctly sets forth the grounds upon which they denounce the treaty.

180. Was that in the papers submitted to Parliament?—It was in the Papers submitted to Parliament. It is at page 50 of the Correspondence respecting the Sound dues, presented in February 1855.

181. Will you read the passage?—Extract from the Message of the President of the United States, enclosed in Mr. Crampton's despatch of December the 4th, 1854. "Negotiations are pending with Denmark to discontinue the practice of levying tolls on our vessels and their cargoes passing through the Sound; I do not doubt that we can claim exemption therefrom, as a matter of right. It is admitted on all hands that this exaction is sanctioned not by general principles of the law of nations, but only by special conventions, which most of the commercial nations have entered into with Denmark. The 5th article of our treaty of 1826 with Denmark provides that there shall not be paid on the vessels of the United States and their cargoes, when passing through the Sound, higher duties than those of the most favoured nations. This may be regarded as an implied agreement to submit to the tolls during the continuance of the treaty, and consequently may embarrass the assertion of our right to be released therefrom. There are also other provisions in the treaty which ought to be modified. It was to remain in force for 10 years, and

and until one year after either party should give notice to the other of intention to terminate it. I deem it expedient that the contemplated notice should be given to the Government of Denmark."

182. Mr. *Chancellor of the Exchequer.*] Did Denmark take any steps with regard to the European powers in consequence of the notice given by the United States?—She did.

183. What were those steps?—She invited them to attend a congress at Copenhagen to consider this subject, and she promised to submit a proposal for the final settlement of the question.

184. When did that congress sit?—I think it was in November.

185. *Chairman.*] Has there been any report of that congress; did they come to any result?—No definite result. Our minister there has sent over a report of the proceedings of the congress, and there is a protocol signed by Sweden, Norway, and Russia, and assented to by Oldenburg, accepting the proposals of Denmark.

186. Do not they make their acceptance conditional upon the acceptance of other countries?—Yes; Denmark stated that she should consider the assent of all the countries concerned necessary to carrying out the arrangement.

187. That she could not have any specific treaty with one without the consent of all?—Precisely.

188. And Denmark does not contemplate any country paying the Sound dues which the rest will not pay?—I presume not.

189. Was any objection raised by other countries?—Russia at an early stage said she came only to hear what was said, and that she had no wish to accept the principle of capitalization; but when once the terms were before Russia, she accepted the very terms of Denmark.

190. Was it generally agreed that it would be unjust to other nations to allow any one country to evade the payment of the dues?—I apprehend that Denmark felt that if she came to terms with Russia, and not with all other countries, she would be placed in an awkward position by the Most Favoured Nation clause in her various treaties.

191. Do you know whether it was considered what would be the effect of America refusing to pay the Sound dues upon the trade of other countries, or whether any resolution was come to with regard to that question?—I am not aware of any resolution upon the subject being come to.

192. What would be the effect of America refusing to pay the Sound dues, if other countries continue to pay them?—Denmark would doubtless protest, and demand the dues, and if she did not proceed to any positive act of hostility by firing upon the American vessels, she would at least demand payment of the dues and enter a protest.

193. What would be the effect of that step on other countries?—It would be an injury to other countries.

194. America would get more of the carrying trade in that case?—Yes.

195. Is it not a disadvantage to other countries that a privilege of this kind should be conferred upon one country only?—Certainly.

196. Is there any doubt that any country would increase her carrying trade, if the other countries with whom she was in competition continued to pay a duty which she did not pay?—Undoubtedly.

197. What was the basis of the proposal made by Denmark to the countries assembled at the congress?—She proposed to take the average trade of the years I have mentioned, from 1842 to 1847, and 1851 to 1853; to strike an average of those years, and to assess the dues upon that trade, and to make each country pay the same proportion of the capital sum claimed for the redemption of the dues which she had paid upon the average of those years.

198. Did she claim the dues upon vessels both entering and departing from the Baltic?—She did.

199. Do you know whether any other principle besides that of capitalization was considered at the congress?—I am not aware that any other principle was considered at the congress.

200. Do you know whether any other principle has been proposed by any other countries?—I have heard several schemes proposed for a settlement of the question.

201. Will you mention what those schemes are?—The United States' plan is of course the simplest, viz., to refuse paying the duties altogether. That has been

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been urged, I believe, in different quarters. Then another plan has been that we should rely upon the Most Favoured Nation clause inserted in our old treaties with Denmark, and that if the United States cease paying the dues, we should claim exemption under that clause.

202. Have we any stipulation with Denmark that places us in the position of a Most Favoured Nation?—We have the Most Favoured Nation clause in our treaty.

203. Is that a permanent treaty?—The treaty in which the Most Favoured Nation clause is contained is a permanent treaty. It is the treaty of Whitehall, of 1661.

204. Mr. *Disraeli.*] Did not the United States, when they repudiated altogether the right of Denmark to levy the Sound dues, propose that a payment should be made to the Danish Government on other grounds, such as maintaining lights and the passage?—The original proposition, as I understand, in 1848, was to buy up the whole thing, and pay a liberal compensation to Denmark; but latterly the United States have refused to pay more than would suffice to buy up the light dues and other dues for services rendered.

205. *Chairman.*] How would those lights be provided for in that case; should you expect the Danish Government, in respect of the capital sum paid to them, to maintain the lights?—In the capital sum Denmark demands, she includes the compensation for the light dues; and I apprehend that in any arrangement entered into with her, we should insist upon her keeping up the lights.

206. What security should we have for her doing so?—We should have the security of the treaty, and, moreover, it would be for the interest of her own navigation. It would be a very dangerous thing for Danish vessels to have to pass the Sound without lights.

207. Do the Americans propose to pay anything for the lights?—They have offered that.

208. Do you know upon what terms they propose to deal with the light dues?—America proposes to buy up the light dues on liberal terms; therefore it would seem that she prefers buying them up to continuing to pay them.

209. Mr. *Bramley Moore.*] Have they not, since 1848, repudiated the offer they made to buy up the dues, and said that they would only pay for the buoys and lights?—Yes; America is willing to buy up the buoys and lights.

210. *Chairman.*] Have we any returns to show the difference between what are properly called the Sound dues and the lights and buoys dues?—There is a return in the Danish tables which distinguishes them completely; in the case of England, it is about 6 or 7 per cent. upon the whole dues paid by her. It is stated in the return made to the Chambers in Prussia, that the light dues much more than suffice to pay the expense of maintaining them.

211. Mr. *Duncan.*] Did you not state that upon the 14th of this month this arrangement with America ceased?—Yes.

212. In the event of an American vessel loading in the Baltic and passing the Sound with 300 tons of flax for any port in Scotland, would she not be able to deliver her 300 tons of flax 7*s.* a ton cheaper than any other vessel?—Provided she does not pay the dues; but I understand that the United States will let their ships pay under protest.

213. If they did pass the Sound without paying the dues, would not it necessarily put a stop to all carrying trade but their own?—It would be a serious injury to us if we go on paying while they are relieved.

214. Mr. *Cardwell.*] Do you understand that our treaty gives us a right to claim that we shall not pay more than America pays?—I have the words of the treaty with regard to that point. It is the 24th clause of the treaty of 1661. "It is also agreed that if the Dutch, or any other nation whatsoever (the Swedish only excepted) hath already obtained, or hereafter shall obtain of the King of Denmark and Norway, any better agreements, covenants, exemptions and privileges than those contained in this treaty, the same and such like shall be communicated and effectually granted freely and with all fullness to the King of England and his subjects; and on the other side, if the Dutch or any other nation whatsoever hath obtained, or shall hereafter obtain, of the King of England any better agreements, covenants, or privileges than those contained in this treaty, the same and such like shall be communicated and effectually granted,

granted, freely, and with all fullness, to the King of Denmark and Norway, and to his subjects."

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215. *Chairman.*] Is it not the fact that these dues are all the subject of treaty with every country, and there is no territorial law respecting them?—There was originally a territorial law.

216. They were originally levied without treaty?—They were levied without treaty for hundreds of years.

217. Mr. *Chancellor of the Exchequer.*] What other plans have been suggested for the extinction of the dues besides those you have mentioned?—There was a plan, (which is referred to in page 19 of the papers presented to the House of Commons this year), proposed by the Danish Government some years ago, upon the supposition that the Baltic Governments alone should pay the compensation, and that no other Governments should be called upon to pay.

218. Upon what principles was this plan made?—That they should each pay according to the amount of trade of each country through the Sound. By that scheme Russia would have paid nearly 70 per cent. of the whole, Prussia 17, Sweden 7, and Denmark 4 per cent.

219. Did Russia ever agree to that scheme?—No, that was not agreed to; the matter fell through.

220. *Chairman.*] Then the effect of the first proposal which Denmark made was to put upon Russia 70 per cent. of the whole payment?—Yes.

221. And the effect of that which Russia has now accepted is to place upon her 30 per cent. only?—Certainly. But I believe it was also proposed at the time that the former scheme was put forward, that the Baltic States should reimburse themselves, by imposing dues upon the ships frequenting the Baltic.

222. Mr. *Chancellor of the Exchequer.*] Has there been any plan proposed for the extinction of the Sound dues by an annual payment?—There has.

223. Will you state what that plan was?—The redemption of the Sound dues by all countries, Baltic and non-Baltic, has been proposed to be effected in several different ways; either by a gross sum being paid down to Denmark, which is the plan which Denmark now proposes, or by means of annual payments made by each country, so as to represent the same amount. If either of these two principles are adopted, then a question arises as to the manner in which the countries paying Denmark should reimburse themselves.

224. Will you explain that part of the subject?—If England redeems her portion of the dues, she will either have to do it by paying the whole sum down, or by paying an annual sum equivalent to it. Then the next question is, if she pays the whole sum down, is the Exchequer to bear the burden, or is it possible to find out any other means of providing for it.

225. Have any other means been suggested for meeting that expense?—The means suggested by some of the Baltic countries to us is that we should impose in our ports certain additional duties to compensate the Government, and which shall represent the interest upon the sum the Government advances.

226. Is it proposed that these duties should be levied exclusively upon articles exported from the Baltic?—It is proposed that it should be levied upon all vessels trading to and from the Baltic, in order to compensate England for redeeming the Sound dues.

227. Mr. *Bramley-Moore.*] Do you think that such a plan as that would be accepted by the trade of the country?—I apprehend that if by means of that scheme they had to pay the same duties that they have now to pay the Danish Government they would not accept it, and I think it would be a difficult thing to carry such a scheme into practical execution.

228. Mr. *Chancellor of the Exchequer.*] Are you aware of any example of a special customs duty, similar to that which has been proposed for the Baltic trade, in order to extinguish the Sound dues?—I am not; and I have been informed by the Customs that it would be a very difficult thing in practice, to levy such a duty with facility; the evasion would be great. If the dues were so small as to be unimportant to the Government, there would be a pressure upon the Government to give them up; if they were large they would be evaded.

229. In your opinion, does not the question practially reduce itself to this, that if a compensation is made to Denmark it must be paid either by a gross sum or by an annual sum out of the Exchequer?—If the capitalization scheme is adopted it must be so.

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230. Have you heard any plan suggested by which the levying of the dues at the Sound should be avoided, and they should be levied in the ports on the Baltic?—I have.

231. Will you explain that plan?—The chief reason for making that change would be to avoid the dangerous detention which now takes place at Elsinore.

232. What is the nature of that plan?—Simply that instead of Denmark collecting the dues at Elsinore, as she now does, by means of a complicated tariff, she should have in each of the Baltic ports a representative, who should collect the dues in those ports in the shape of a fixed tonnage duty.

233. Would not the effect of that plan be, that a ship going to the Baltic would pay upon her arrival at her destination the dues which she would have paid in passing through the Sound; and that a ship going from the Baltic, before she cleared out, would pay the duties which she would become liable to at the Sound?—It would.

234. Would this render it necessary that Denmark should employ agents to collect her dues in the foreign ports of Russia and Prussia?—It would.

235. Would not it place her very much at the mercy of the neighbouring Baltic powers?—There is a similar case, viz., that of the Stade dues, which, by the treaty of 1844, are collected by Hanover in Hamburgh, where she has an office for the purpose.

236. In that case only one power is concerned?—Yes.

237. Mr. *Mitchell.*] Would it not be also necessary to obtain the consent of the powers from which the ships cleared out to the collection of the duties?—It would.

238. Otherwise any captain might avoid paying the Sound dues altogether?—Yes.

239. Mr. *Duncan.*] Would not any such plan save the detention of vessels on passing the Sound?—Yes; and practically I apprehend that in that case they would only pay the Sound dues proper; they would be relieved from the incidental charges I have spoken of.

240. Mr. *Bramley-Moore.*] Would not that entail a great expense upon Denmark?—I presume it would.

241. Would not there be an unwillingness felt on the part of the Baltic countries to allow agents at those ports?—I am not aware that there would be any such unwillingness.

242. Mr. *Mitchell.*] Supposing this plan to be carried out, if a vessel were clearing out of St. Petersburgh and refused to pay the dues, would the Russian Government be willing to enforce the payment of those dues?—I have no reason to suppose that there would be any insuperable objection on the part of the Baltic countries to accede to this plan.

243. *Chairman.*] Supposing there were an agent to collect the dues in London on cotton, would the Government favour such a system on the part of a foreign nation?—I think that in England it would be impracticable to adopt such a scheme.

244. Why should it be practicable in the Baltic countries and not here?—I believe that the Prussian Government in years past was very far from being opposed to such a scheme.

245. Supposing that the total duty were very much diminished, so as not to exceed about half what is now paid by English ships and cargoes, would it be possible through the agency of the Customs here to effect a composition with the ships, by which it might be rendered an acceptable arrangement to trade?—I have no doubt the trade would find it an acceptable arrangement, but fear that the Customs would not look favourably upon such a plan.

246. Mr. *Cardwell.*] Supposing that the objections on the part of the Customs were overcome, and that Denmark were willing to forego a considerable portion of her claim, in consideration of receiving through the English Government a modified duty, could that arrangement be rendered acceptable to the commercial interests?—I apprehend they would much prefer paying half the amount in England to paying the whole amount in Denmark.

247. Would not they thereby escape the detention which they suffer in the waters of Denmark, and the heavy fees now payable to the officers of Denmark?—Undoubtedly, and it would be still more acceptable to them, if by means of a sinking fund, there were a provision made for the abolition of this special tax at the end of a fixed number of years. Another plan that has been proposed,

posed, is that we should insist upon a thorough revision of the tariff, so as to bring down the duties to what they ought to be; and that Denmark should be allowed to levy the dues thus modified for a certain number of years, after which they should be entirely abolished.

248. *Chairman.*] Has any proposition been made to Denmark upon that question?—Such a proposition appears not to have been made to Denmark at the late Congress, because she began these negociations by saying that she did not consider that that was a plan that ought to be discussed; but that in no way affects our right to claim a reduction.

249. Can you inform the Committee in what respect it would be reasonable to propose a revision of the tariffs?—I mention a revision of the tariffs as one means now proposed for settling the present question; but the point in discussion now is, whether, if we admit the capitalization principle, the Danish basis is that which this country should adopt.

250. Have you formed any opinion upon that point yourself?—I have had occasion to look into the Danish figures, and have come to the conclusion (of course I speak for myself individually) that the amount required by Denmark is excessive.

251. From what is that opinion derived?—From the information contained in the papers which Denmark has laid before the Congress.

252. Will you state in what way you consider that that is unfair to England?—Of course I need not enter upon the question of principle; but with regard to the amount, Denmark states the dues in the years I have mentioned, and she strikes an average of those years, and from this estimates the annual value of them; the capitalised value of that she estimates at four per cent., and multiplies this annual value by 25, in order to get the gross value of the Sound dues. Now, it seems to me, in the first place, that it is not fair to other countries for Denmark to confine her calculations to the years which she takes, for she has selected the years most favourable to herself; and if you include the years when war prevailed, and other unfavourable circumstances intervened, you get a much smaller amount for the value of the Sound dues. And it is very necessary to take these things into consideration: if Denmark is to be relieved from all risks of war, we should take into account what the result of war is upon her.

253. Has not she avowedly omitted the years of war from her calculation?—She has; it appears that if she had included the years of her war with Prussia, it would not make a great difference; but if she included the years 1854 and 1855, it would make a great difference; secondly, I think that the basis upon which she makes the valuation is also excessive, inasmuch as the valuation is made upon a tariff which we consider exorbitant, being fully one-third in excess of what it ought to be, supposing the dues to be one per cent. I have no doubt that it will be shown before this Committee that the average amount of Sound dues actually levied, is not less than 1 ½ per cent. In fact, the Prussian figures that I have read to the Committee show that it is more than that. But supposing it to be 1 ½ per cent. only, it is quite clear that we must on this score alone strike away one-third from the estimate of the value of the Sound dues made by Denmark.

254. Has not Denmark a right to exact what she does by the treaty, and has she not therefore a right to look to what she legally imposes as the basis of her calculation?—That is her argument.

255. Is not she going upon what she receives in her proposed arrangements?—Precisely, that being an exaggerated basis. Indeed, in Prussia, they have said that we ought to begin the negotiation by demanding back from Denmark the payments that she has received above the one per cent.

256. You have not brought before us any case of illegality in her charges?—No.

257. But you have referred to an oversight on the part of those who framed the treaty of 1841, in not making provision for the change in the value of articles of commerce?—Yes.

258. Mr. *Cardwell.*] When the treaty was concluded, were not the duties one per cent. upon the articles on which they were to be levied?—They were assumed to be so, I believe; they were not all so.

259. And the alteration in price in the 10 years that have intervened since that period has created an advantage on the part of Denmark against us?—Yes.

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260. Mr. *Mitchell.*] Do not they make the total amount, when capitalised, 60,000,000 of rix-dollars?—56,214,475 rix-dollars.

261. Do not they propose to commute that for 35,000,000 rix-dollars?—Yes.

262. So that they take off one-third from the amount which they claim for capitalisation?—Yes; but with reference to the capitalised value of the 56,000,000 rix-dollars, they have assumed the proper multiplier to be 25, thus valuing money at four per cent.; and it is a point for consideration whether it is not an exaggerated multiplier; whether 20 would not be a fairer multiplier, that is, that money should be taken at five per cent. My reason for thinking so is, that the Danish five per cents. are only just above par in the English market.

263. *Chairman.*] Have you calculated what they would be if we did not pay the Sound dues?—The Danish loan is secured upon the Sound dues; therefore if the Sound dues were abolished the British capitalist would lose his security.

264. Is not the Danish loan held in England to a great extent?—Yes.

265. Mr. *Chancellor of the Exchequer.*] Was it not negotiated by an English house?—Yes.

266. Are not almost all the bonds held by Englishmen?—Yes.

267. Mr. *Bramley-Moore.*] And if the dues are capitalised and paid off, will not the Danish bondholders lose their security, unless the negotiators should stipulate that the proceeds of the sale should go to liquidate that debt?—Certainly; and that is the argument that some states have used, to show that the English would never agree to that scheme.

268. Mr. *Mitchell.*] Has the Board of Trade formed any estimate itself of the amount that would be considered fair for the capitalization of the Sound dues?—The views of the Board of Trade upon that subject will, of course, depend ultimately upon the decision as to the principle of capitalization; and at present the principle not having been admitted, this calculation appears premature. As to the figures, I mention my personal opinion. Denmark claims 15½ years' purchase; with reference to that it would be a question for consideration whether, even assuming the Danish basis to be correct, that claim is not too high, when you take into account the chances of what will be the result of the American question, and of the introduction of railways through Sweden, and so on. I apprehend that it is doubtful whether if a capitalist were to value the Sound dues upon the Danish basis, his estimate would come to so much as 15½ years purchase. Lastly, it is a question whether the amount that it is proposed to charge England, viz., 29 per cent. of the whole capitalised amount, is not an excessive amount.

269. That is to say, you think that the proportion charged against England is excessive?—Yes.

270. *Chairman.*] Why do you think that that proportion is excessive?—Because the proportion of English shipping through the Sound is constantly diminishing.

271. Assuming that the British trade with the Baltic is in course of diminution, you think it would be a losing bargain for us to capitalise upon the result of the last five years?—Certainly.

272. These dues are payable under treaty; during war, all treaties are abolished; do these dues then cease to be paid?—In 1808, during the general war, the whole trade and commerce through the Sound was destroyed in respect of the payment of duty. All the vessels went under English convoy without paying toll, and the result was, that Denmark only received in that year 9,000 rix-dollars.

273. It is one of the contingencies of that duty, that during war it yields much less than at other times?—Yes.

274. Inasmuch as these duties are all paid under treaties, and that in each of those treaties there are contained clauses providing by notice given for the expiration of the treaty; what do you consider generally would be the situation of those states that now have treaties with Denmark, supposing those treaties were to cease, would they fall back upon their prior obligation?—In the cases where no earlier treaties exist, they would be classified as unprivileged nations, and would pay additional duties.

275. Therefore they could not withhold the payment of these dues without great disregard to the obligations they have recognised, both by treaties and by practice?

practice?—I presume that England would fall back upon her former treaties if that of 1841 were revoked.

276. Mr. *Bramley-Moore.*] Is not there a clause in the treaty of 1841 to that effect?—There a clause in the treaty of 1841 providing for its termination

277. And does not it also provide for reviving the former treaties?—That is the case; but whether it was inserted in the treaty or not, we should fall back upon the treaty of Copenhagen.

278. *Chairman.*] Therefore all vessels passing the Sound, if the owners have any respect for right, would still be obliged to pay the dues?—Yes.

279. The only just mode of avoiding the payment of those dues, would be by railway?—Yes, certainly.

280. Mr. *Chancellor of the Exchequer.*] Does not the Danish Government now contend that the effect of the expiration of the treaty with the United States, is merely to make the United States vessels subject to a higher rate of duty than those contained in the treaty?—So I understand.

281. Mr. *Mitchell.*] Have you any Return of the Board of Trade of the transit duties levied upon the railways between Hamburgh and Lubeck, and Altona and Kiel?—I have not the exact amount; I have already mentioned what the rate of duty is between Hamburgh and Lubeck.

282. Is that duty levied upon all articles?—Yes; it is 5 skillings per cwt.; except upon certain articles, chiefly of Russian produce, which are free of duty, such as tallow, hemp, flax, and so on; they are entirely free of duty.

283. So that goods to be imported into Russia, sent to Altona, and then sent by rail to Kiel, and then reshipped, would escape altogether the Sound dues, and the shipping engaged in carrying from St. Petersburg to Kiel, and from Altona to this country, would also escape the dues at the Sound?—Yes; but if they go from Hamburgh to Lubeck, they must pass across the Danish territory.

284. *Chairman.*] Is there anything to preclude Denmark from raising the rate they now charge upon goods passing by this railway?—They claimed the power to charge 5 skillings per cwt. upon all goods from Lubeck to Hamburgh, and 10 skillings upon all goods to Lubeck; but owing to the strong remonstrances of our Government they refrained from doing that, and they now charge a uniform duty of 5 skillings, except upon tallow, hemp, flax, and so on.

285. Do you know of any reason why they should not raise the duty upon the articles carried by railway to compensate them for the loss of the Sound dues?—I apprehend that as these duties were originally imposed, in order to protect the Sound dues, if the Sound dues were abolished, Denmark's policy would be to reduce those duties also rather than increase them, inasmuch as otherwise the traffic would all go by the Sound, where they would pay no dues.

286. Supposing Denmark were contemplating the loss of the Sound dues by the trade going by land, is there anything to prevent the Government from compensating herself by levying upon the trade by land the duty which used to be paid by vessels going through the Sound?—I apprehend that her own interest would lead her to do the contrary, but by law there is nothing to prevent her doing it if she likes. There is no doubt that Lubeck is the port mainly interested in the transit duty. It has raised a great obstacle to the trade of that town; it is of much greater importance, comparatively speaking, to Lubeck than to Hamburgh. I have in my hand a list of the cargoes of British ships from British ports passing the Sound in the year 1852, and I find that out of the total number of 1,945 vessels which entered the Baltic in that year, 1,009 were laden with coal, which paid no duty at all. I have also a statistical table of the revenue derived from the Sound dues from 1842 to 1854 and in various former years, and I have also a table of vessels passing the Sound in various years between 1785 and 1855.

287. Will you hand in those papers to the Committee?—(*The same were handed in.*) *Vide* Appendix.

Veneris, 20° *die Junii*, 1856.

MEMBERS PRESENT.

Mr. C. P. Villiers.	Mr. Hutt.
Mr. Bramley-Moore.	Mr. Mitchell.
Mr. Disraeli.	Mr. Duncan.
Mr. Milner Gibson.	Mr. Deasy.
Mr. Liddell.	The Chancellor of the Exchequer.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Zachariah Charles Pearson, Esq., called in; and Examined.

Z. C. Pearson, Esq.

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288. *Chairman.*] I BELIEVE you are a partner in a Mercantile House at Hull?—I am, and in London also, of the firm of Z. C. Pearson, Coleman & Co.

289. What is your particular business?—A merchant and shipowner, and also a shipping agent.

290. Do you ship goods to the Baltic?—Yes.

291. Have you carried on trade for some time with the Baltic?—For four years; I had been in business previously to that, I was in command of a merchant vessel trading to the Baltic.

292. Have you now ships trading to the Baltic?—We have now four steamers and several sailing vessels.

293. Will you give the Committee any information you possess, with respect to the peculiar operation of the Sound dues?—I was formerly in command in the Baltic; for some 10 years I was principally trading in the Baltic, having been upwards of 15 or 20 voyages backwards and forwards to different ports in the Baltic, but principally to St. Petersburgh; but during that time I felt very much the inconvenience of having to pay Sound dues, and of having to stop at Elsinore; it is a very narrow intricate channel. For a short distance you steer in one course, and within a distance of 50 miles you have to steer at right angles to that course; and it requires quite a different wind to what you have when you pass the Sound. Many times I have been delayed, and occasionally have lost by being delayed there from 24 hours to a week; what is lost upon the average by that delay it is difficult to estimate.

294. Is Elsinore out of the course to the Baltic?—No, it is not out of the course; it is directly in the way of our course to the Baltic; it is simply the stoppage at Elsinore that we complain of. Perhaps I had better speak of sailing ships first: before they come to Elsinore, they require considerable time in clewing up the sails; it is always prudent to reduce the sails gradually, and it stops the vessel in her course very much, and therefore considerable time is lost by the method. When you come there, you are perhaps an hour if the roads are full of ships, looking for a safe anchorage for your ship; then the captain has to go on shore with his papers, and report himself to the Custom-house, which occupies from an hour and a half to two or three hours; if you arrive at night, you have to wait till the next morning before you can get clear.

295. What is the last hour in the evening at which you can pay the dues?—In the summer they call as late as 10 in the evening. From April the 1st to October the 1st, 6 a. m. to 9 p. m.; during the month of March from 7 a. m. to 9 p. m.; during the winter months of November and December, January and February, from 8 a. m. to 6 p. m. There are officers there beyond that time; they appoint officers to receive the papers a little earlier and a little later, though they do not clear the vessels.

296. If you arrive after that hour you must remain till the next morning?—If you arrive after that hour you must remain till the next morning.

297. Mr. *Bramley-Moore.*] Has not the time been lately extended?—During the summer months you cannot clear after 10 o'clock.

298. Were not they much more restricted some time ago?—Yes.

299. There has been a considerable extension?—There has been a considerable extension. I have frequently arrived there in the night, and have had to wait till the next morning before I could get clear.

300. *Chairman*] Was the inconvenience of that simply the loss of time?—There was a loss of time, and occasionally a loss of passage, and a loss of the wind which would otherwise have carried the ship beyond the reef, and carried her on her voyage.

301. Mr. *Bramley-Moore.*] Was there not also danger to your ship?—There was consequent danger to our ship. There are a few instances that have more particularly come to my recollection of the ships which I have commanded. You could not have one merchant captain trading in the Baltic who would not speak to the delay and serious loss of time arising from this cause.

302. *Chairman.*] Will you tell the Committee what takes place in clearing vessels; does the captain go ashore?—The captain goes ashore; he takes the cockets and bills of lading, and immediately on arrival he reports himself at the Quarantine-office; at the entrance of the harbour they give him a pass to the Custom-house; he goes into the Custom-house which is also adjoining the water, and then gives in his bills of lading to the Custom-house, and informs them of the agent who clears the ship.

303. Does not the ship go into the harbour?—The ship does not go into the harbour, the ship is at anchor in the roads.

304. Can the captain always go on shore when the ship arrives in the Sound?—I have known instances when it has been impossible to go on shore from bad weather, and I have been obliged to wait till I could get on shore.

305. Mr. *Bramley-Moore.*] What do you do in that case, do you lie to?—We let go anchor; I have known ships frequently drive from their anchors; they have lost their anchor, and occasionally have been driven ashore, and others have been driven back again.

306. Mr. *Milner Gibson.*] You bring up in Elsinore roads?—We bring up in Elsinore roads. Sometimes when I have gone in, there have been 400 or 500 vessels in the Sound, making it very difficult to manage tacking; the danger of collision is very great.

307. *Chairman.*] What does the danger of collision arise from?—The tacking about among the sailing vessels; there are many points to be considered; I have been at times brought up at what I considered a clear place, where I could get the anchor up immediately, and I have gone on shore and left the ship in a clear place, but half an hour after a strange vessel has come by and dropped anchor pretty near to us, and consequently I could not move my vessel until he went away; I had to wait 24 hours in the roadstead for another vessel to get away that had come in after me.

308. Does not this crowding all arise from being stopped to pay the dues?—It all arises from being stopped to pay the dues.

309. Viscount *Chelsea.*] Is the safe anchorage-ground in the Sound very limited in point of extent?—The safe anchorage-ground is very limited in point of extent.

310. Mr. *Bramley-Moore.*] What is the bottom?—I should say it is generally a good bottom, but it is cut up very much by the anchoring; there are a great number of anchors lost in the neighbourhood.

311. When you lose an anchor, then what do you do?—You can frequently get them.

312. At what cost?—I have never had to get an anchor, but I suppose it costs about 100 *l.*

313. In fact, as much as the anchor costs?—More than the anchor costs; if I lost an anchor I should never think of going ashore to get it.

314. It is the most economical plan to leave it?—Yes.

315. *Chairman.*] Will you be good enough to tell us what hinderances and what charges you are exposed to after you get to the Custom-house?—In the margin of the bills of lading is inserted the name of the agent who pays the Sound dues.

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316. Where is the agent?—At Elsinore; there are a great many of these agents at Elsinore, and the competition amongst them is very great. I think there are 30 of them, and they offer very handsome gratuities to the shipmasters and others, in order that they may have the clearance of the vessels, and the paying of the Sound dues.

317. Does not the captain pay the Sound dues?—The captain does not pay the Sound dues upon the goods; there are charges upon the vessel independent of the goods.

318. The agent's name is in the margin of the bills of lading?—The agent's name is in the margin of the bills of lading; and if that has been omitted by any mistake, then the agent of the vessel pays the dues upon the goods, and draws upon the consignees of the goods for the amount.

319. Who pays the dues for the ship?—The shipowner pays for the ship.

320. The captain pays it at the time?—The captain pays it at the time. There are light dues which we consider a very just charge; there can be no objection to that. Then there is a charge for passing and expedition, a charge for translation, and a charge for stamp paper. Then there is another danger arising from going on shore, if the captain should think proper to take his own boat and boat's crew. He can hire a boat if he pleases; there are always boats ready to take captains on shore; but it is always attended with considerable expense.

321. What is the danger of going with your own boat?—The principal danger and inconvenience is from the cheapness of liquor on shore; our sailors get inebriated, and it is not certain when they can be got on board the ship again. I have known ships lie at anchor after I have got on board solely for that reason. On one occasion there was a boat and crew capsized, and the captain and every one on board were lost. Perhaps in point of character the sailor is improved, and these things are not of so frequent occurrence now. It is usual now to hire a boat; the charge is according to the strength of the wind; we have some signal on shore; if it blows a stiff wind there is a charge for that; if it blows very hard they have to take in another reef, and they charge for that.

322. What is the purpose of the expedition money that you have mentioned?—It is for clearing the vessel at the Custom-house. It is a charge made by the agent there for his trouble in clearing the vessel; there are pilots; the pilots there are very good.

323. Where do you take in your pilot?—We take in our pilot, on our outward voyage, at Elsinore; from Elsinore to Copenhagen, a distance of 20 miles, the danger is nothing, and it is not requisite at all to have a pilot, for the Sound is well-lighted and well-buoyed; but when we come to the most difficult part of the navigation, for a distance of about 10 miles abreast of Copenhagen, in a place of the channel called the Grounds, we find a great deficiency of lights, and the consequence is, that in the night-time it is not safe to go through; not even one of their own pilots will take a ship through those grounds at night, and during the day it is not prudent for any captain to take his ship through without a pilot; I am of opinion that it is insufficiently lighted for the protection of their own pilots.

324. Is this a matter of complaint among the shipowners trading in the Baltic generally?—It operates in this way; unless you can get clear of the Sound, and get through before dark, you have to wait till the next morning, and therefore there is in some cases a delay for 12 hours. We had a message by telegraph this morning that one of our ships which arrived at Elsinore at 10 o'clock last night, had to wait till the next morning; if the lights were sufficient, if they had cleared at 8 o'clock at night, they could proceed without hinderance; but at present, if they clear so late as 8 o'clock in the summer, before they come to the narrow channel it is dark, and they have to stop till the next morning.

325. Has anybody any interest in that deficiency?—It is allowed, I believe, because they wish to protect the interests of their pilots.

326. Did not you say that the pilot himself will not go at night?—Yes; but it compels ships to take pilots when otherwise they would not; pilots will not go through in the dark. We generally take a pilot in the hope of getting through the Sound before dark, or earlier next morning than we otherwise should.

327. Are you bound to take a pilot to Copenhagen?—No; we are not bound to take a pilot to Copenhagen, but at Elsinore they are ready, and we cannot

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get them at all at "The Grounds;" there are vessels that have gone through without pilots, but only with fair winds.

328. If you did not pay the dues you would have to take a pilot to Copenhagen for those 10 miles?—Yes; I conceive we should.

329. Should you pay the charge for a pilot if you did not stop at Elsinore?—No; my remark was only with reference to the fact that the Sound dues are not laid out with the view to find pilots and give assistance to the vessels.

330. Mr. *Mitchell.*] How long is it since you were last in the Baltic?—I was last year in the Baltic as a passenger; 1852 is the last year in which I commanded a vessel of my own in the Baltic trade; I felt very much inconvenienced that year.

331. Do you think that the Danish Government does not give an equivalent for the heavy charge it makes?—No, I do not consider that they give any equivalent at all for the dues on goods; we pay for the lights and the buoys, and for the Sound dues on goods we do not get any equivalent at all.

332. *Chairman.*] Do you know of any remonstrances being made about the deficiency of lights in the channel?—Yes; there have been several lights erected upon the petition of several shipmasters; upon referring to my memorandum I find that there have been several.

333. Mr. *Duncan.*] Can you say from your own experience that if that spot were better lighted, you would be able to go through without pilots?—Yes; but I only spoke of that point to show that the Danish Government really gives us nothing for the Sound dues, and that the fact of being detained in the Sound in the evening of the day prevents us from prosecuting our voyage, thereby causing a second detention.

334. *Chairman.*] You state that in consequence of remonstrances by captains of vessels of late years, they have had fresh lights?—There have been two or three cases of that sort, but not in this neighbourhood specially.

335. Mr. *Milner Gibson.*] When was the last time you went on a voyage in the Baltic?—I was there last year; but in 1852 I was in command of a ship.

336. *Chairman.*] Have you anything to say about the buoys in this channel? If it was better buoyed we should be able to go through in the daytime without pilots, and save the expense of pilots; I am speaking of "The Grounds," which extend a distance of 10 miles; it is a narrow channel.

337. Is not one of the objects of the dues to support the buoys?—We pay for the buoys in the dues charged on the ship.

338. Is not it one of the charges that you pay?—Yes; the ship really pays an extra charge for this; the Sound dues upon the cargo contribute nothing to that; the ship has to pay these charges in addition; the principal cause of complaint is not the expense to the shipowners, but the delay. You cannot estimate the damage or loss sustained by one hour's delay at this part of the Baltic.

339. In paying these dues, do you distinguish those properly called Sound dues, from the dues charged for lights, buoys and beacons?—The shipowner does not pay the Sound dues upon the goods; the merchant or the owner of the goods, the shipper or the receiver pays the dues; therefore the shipowner knows nothing whatever of the dues upon the cargo.

340. He pays the dues charged upon the vessel?—Yes, and those are dues which we consider to be partly just; the light and buoy dues we consider just, but we do not consider the charges for pass and expedition and boats and consuls' certificates, and fines for sailing past, to be just; we consider that we get nothing in return for them.

341. But they are incident to the payment of the Sound dues?—They are incident to the payment of the Sound dues; there is not only delay incurred in actual stoppage, but there is also additional delay occurred by a sailing ship; they must clew up the sails, which takes a considerable time, and in the stowing and setting the canvas there is considerable wear and tear, and there is also considerable delay in getting anchors up, and letting them go.

342. Mr. *Duncan.*] Are those various charges made according to the tonnage of the vessel?—No; I believe that for ships below 40 tons there is a graduated rate according to the size; but for vessels above that size there is a regular scale.

343. Viscount *Chelsea.*] You spoke of certain agents who were employed in clearing the ships; is there any monopoly of that employment?—No, there is no monopoly; I believe there are a great number of agents there; I cannot

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speak as to the number; but I should say, according to my recollection, that there must be from 25 to 30 of them; the competition is immense; I know that from the offers we have received from various agents for the clearance of vessels.

344. *Chairman.*] Is not the agent chosen before the ship sails, and is not he paid by a commission?—Yes.

345. Mr. *Mitchell.*] Have you to pay a commission at Elsinore for the ship, as well as the cargo?—Yes; the shipowner employs the agent, but it is frequently the case that the charter of the vessel binds the ship to go to a particular agent.

346. Viscount *Chelsea.*] Do not the agents obtain their employment by large gratuities to the captains?—They give gratuities to the captains to induce them, when their vessels are at liberty, to address them to them.

347. Mr. *Mitchell.*] Have not nearly all the houses in the Baltic trade specific agents at Elsinore, who habitually clear their goods for them?—Yes.

348. And charge them a commission of from 2 to 3 per cent.?—Yes.

349. Can you give any estimate of the average detention caused by the payment of the Sound dues at Elsinore?—There are so many circumstances connected with the detention that it is difficult to know the time lost in the voyage; I believe the shortest time in which it is possible to get cleared is an hour. You may take a blank pass out in an hour if you arrive there at the most favourable moment; if there are very few ships in company with you, and your bills of lading are few in number.

350. *Chairman.*] Are the bills of lading implicitly relied upon by the Danish authorities at Elsinore?—I believe they are; there are also cockets accompanying the bills of lading, which are entries from the Custom-house, and there are bills of entry from the Custom-house authorities.

351. Does not that prevent any fraud upon the Danish Government at Elsinore?—I should think it would be a very easy matter, as far as clearing at the Sound is concerned, to defraud the revenue; but I believe the Government of Denmark have arrangements with the Custom-houses of the different Governments that they shall also check the delivery of the goods by the bills of lading.

352. Have you ever had any reason to suppose that the Sound dues are evaded?—No; I have no reason to suppose that they are.

353. Mr. *Mitchell.*] No fraud could take place, except by collusion between the owner of the goods on board the ship and the captain?—No.

354. Mr. *Bramley Moore.*] Are you not cleared at the Danish consul's office?—You clear by an agent of your own.

355. Are you not cleared at the Danish consul's office?—No.

356. Have you not to apply to the consular office for certificates, with regard to the cotton which goes to the Baltic?—As far as relates to cotton, I believe the Danish consul certifies the shipping document and the quantity on sailing from England.

357. Where do they get the cockets?—From the Custom-house.

358. Do not they go to the consular department?—No.

359. What documents does the Danish consul give you?—The only document that he gives us is a certificate that the shipper's signature is worthy of credit.

360. Did not you say that in the part of the Sound where lights are most wanted they are most deficient?—Yes; where they are most wanted they are most deficient.

361. And that, if it were better lighted and better buoyed, you would be able to dispense with pilots?—Yes.

362. Are there not other things which make pilots necessary besides the want of buoys and lights?—With reference to this particular channel, I do not consider that there is anything else.

363. Suppose it were blowing hard, would not you be glad of a pilot?—Not if the place were properly lighted and buoyed.

364. Does not the question arise, what do you mean by properly lighted and buoyed?—Yes; that question arises.

365. Would not you consider the assistance of a pilot necessary with reference to the set of the currents and the prevailing winds in the channel?—You may imagine certain periods when a pilot might be advantageous to vessels, particularly to strangers.

366. Have

366. Have not you had great experience in the navigation of this channel?—Yes.

367. Could not vessels going there ordinarily dispense with pilots?—I believe there are many vessels that go to the Baltic that take pilots the whole way, but they are strangers. I only mention this to show that we get nothing in return for the dues that are levied upon the goods. We do not complain as to being charged for those pilots; what we complain of is, that we cannot go through this narrow channel at night-time, after we have been detained at the Sound; and that by being detained there when we come to this narrow channel, which is 20 miles distant, we have to wait there till the next morning, because there are not sufficient lights.

368. Do not you think that, under any circumstances, strange vessels going there would not like to go up this narrow channel without a pilot?—I believe they would prefer pilots. I do not wish to say that there is no necessity for pilots; all I wish to say is, that we get nothing for those dues which we pay, and that even these pilots cannot take a ship through in the dark for want of lights.

369. You mean to say that you do not get value received for those dues?—Yes.

370. And that you pay more than an equivalent for what you get?—Yes.

371. Would your insurance be safe, suppose you were running there without a pilot, and you were lost?—The insurance would be good, I believe.

372. Can you say positively that your insurance would not be forfeited?—If the Sound is properly lighted and buoyed, I consider that a man of experience has as much right to go through that channel as a pilot himself. In making allusion to pilots my intention was to show the insufficiency of the lights, inasmuch as the pilots themselves refuse to proceed through this channel in the dark; and the reason why we feel the inconvenience of being stopped at this narrow channel in the dark is, because of our previous detention up the Sound. If we had not been stopped at the Sound, we might have been able to get through this channel the same evening.

373. *Chairman.*] It occasions a further loss of time?—Yes.

374. Is not the pilot a longer time on the vessel in consequence of that detention?—Yes; but the charge is no more.

375. Mr. *Milner Gibson.*] Is the pilotage compulsory?—No, it is not.

376. You have the option whether you take a pilot or not?—Yes.

377. *Chairman.*] But it is unsafe to proceed without a pilot, lighted as the Sound is?—Yes; the pilots themselves consider it unsafe to go at night.

378. Can you give us an idea of what the expense of the voyage of a vessel going to the Baltic is, to show what proportion the charges created by the Sound dues and the incidental expenses you mentioned would bear to the expense of the voyage: take a ship of 200 tons register, what would be the expense of the voyage to St. Petersburgh, and back again?—I should think about 200*l.* there and back, including the port charges at St. Petersburgh.

379. Mr. *Mitchell.*] Supposing that ships were loaded with a cargo of flax, would not the Sound dues upon the flax, independent of the dues upon the ship, and the detention of the ship, be 7*s.* a ton?—Yes, about that sum, but not quite so much.

380. Therefore the proportion of the Sound dues falling upon the cargo, as compared with the whole expense of the voyage, would be as 7*s.* to 20*s.*?—Yes, thereabouts.

381. *Chairman.*] Are there not other expenses incurred at Elsinore?—There are only a few expenses upon the vessel, which are very light; the principal objection which I have is as to the detention.

382. Supposing a ship of 200 tons to go to St. Petersburgh, and return laden with flax, there is a charge at the Sound of 7*s.* a ton upon that flax; what are the other charges upon the vessel?—The average expenses attending upon a vessel at the Sound would be about 8*l.* in the voyage out and home.

383. Mr. *Mitchell.*] Could you give the items that make up that charge?—There is the light-money, the pass, and expedition, translators' fees, stamps, boat hire, bill of health, consul's certificate, exclusive of the pilot, which I have not put down in the charges at 8*l.* per vessel.

384. *Chairman.*] What is meant by the consul's certificate?—The consul's certificate is a document which we originally get from this country for cotton

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exported to the Baltic, and we have to take it on shore, then to be revised or certified by the consul.

385. Mr. *Hutt.*] Is the bill of health you have mentioned presented at the Custom-house or the Quarantine office?—At the Custom-house. In addition to the charges which I have already mentioned, there are the charges for what is called sailing past; on the downward voyage you may sail past by sending your papers on shore; and there is also an additional charge if you should clear on Sunday.

386. Do I rightly understand you to say that they will not clear on Sunday if you do not pay the extra charge?—They charge extra on Sunday.

387. Mr. *Mitchell.*] Would not a ship of 200 tons load about 180 or 190 tons of flax?—At Riga they would load that quantity.

388. Therefore, taking the Sound dues upon the flax at 7*s.* a ton, it would amount to between 60*l.* and 70*l.* upon that ship?—Yes, pretty nearly, but the dues are less than 7*s.* per ton; about 6*s.*, including charges.

389. Then there is a further expense of 8*l.* independent of the detention to which the ship is exposed?—Yes; I am not quite sure of the amount, but thereabouts.

390. So that altogether upon the total expense of 200*l.* for the voyage of a ship loaded with flax, going backwards and forwards, the Sound dues would amount to about 78*l.*?—Yes, pretty nearly, on ship and cargo.

391. Mr. *Bramley Moore.*] Does the ship pay the light dues both ways?—Yes; the ship pays them out and in.

392. Then the ship pays twice over?—The ship pays twice over; it pays outwards, and it pays also coming down.

393. Mr. *Mitchell.*] Those are only the Sound dues upon the return cargo; of course there will be additional Sound dues if the ship takes a cargo out?—There would not be additional Sound dues upon the vessel; it is difficult, in answering these questions, to distinguish the Sound dues upon the goods from the Sound dues upon the vessel; the Sound dues upon the goods sent out from this country are much heavier in proportion than they are on the return cargoes.

394. *Chairman.*] Supposing the same vessel that brings back flax had taken out cotton, what would the charges on it be?—The charges upon the ship are just the same; the charges vary in respect of the cargo.

395. Mr. *Hutt.*] What quantity of cotton would a ship of 200 tons carry?—It would carry 100 tons.

396. Have you ever sent cotton to the Baltic?—Yes, I have shipped 30,000 bales in a year.

397. What dues did you pay upon passing the Sound?—About 5*s.* a bale, including agents' charges.

398. How many bales are there in a ton?—Four to five.

399. Then there would be 500 bales in the ship?—Yes.

400. Mr. *Mitchell.*] Then there would be a charge of 25*s.* a ton upon the goods going out?—Yes, thereabouts, and upon the article of worsted yarn the duty is still higher.

401. Supposing a ship took out 100 tons of cotton, and returned with 180 tons of flax, the total charge for Sound dues would be 25*s.* a ton upon the cotton, and there would be 8*l.* for the dues upon the ship, and about 60*l.* for the Sound dues upon the returned cargo of flax, making 190*l.* altogether; is not that so?—Yes, about that sum. There is a duty upon flax of 12 stivers a ship pound; a ship pound on goods from Russia is 400 pounds of English weight, and 12 stivers would be about 1*s.* 2*d.* I may state, that those charges which we are talking about are not all levied by the Government upon the vessels, but some of them have the charges of the agents included, for paying the dues.

402. So that the total amount of Sound dues upon a cargo of cotton out, and a cargo of flax back, and upon the ship, will amount to 190*l.*; whereas the whole expense of the voyage does not amount to more than 200*l.*?—Yes, thereabouts; indigo pays 10*s.* a chest, about.

403. What per-centage would that be upon the value of the indigo?—I think it was assumed, upon calculating the value of the indigo, that it amounted to 1½ per cent.

404. *Chairman.*] The former one per cent. upon the present value of indigo?—About 1½ per cent. present value; and upon worsted yarn the Sound dues are enormous; they are 2*l.* a bale, or more.

405. Mr. *Liddell.*] How much does a bale weigh?—About 900 lbs. I saw a calculation this morning as to the cost of sending ten chests of indigo by the different routes *viâ* the Sound to St. Petersburgh, or *viâ* the Tonning and Flensborg Railway.

406. *Chairman.*] Have you ever seen any account of those articles according to their present value, and of the alteration which would be made in the Sound dues upon them if they were reduced to one per cent.?—No; I have not seen any account of that kind; it is not upon the whole of the articles that there is a duty of one per cent.; it is only upon a certain number of articles. I have the tariff here, and upon the articles not enumerated in this tariff there is a duty of about one per cent.

407. Is there a British consul at Copenhagen?—There is a consul at Copenhagen.

408. Mr. *Duncan.*] You spoke of the duty upon worsted yarn; will you state what it is?—Upon worsted yarn it is three stivers upon five pounds weight, pretty nearly 1 *d.* a pound; upon a chest of indigo it is from 10 *s.* to 12 *s.*, while the whole freight upon that to St. Petersburgh is only 8 *s.*, so that the duty is 2 *s.* more than the actual freight.

409. Mr. *Hutt.*] Does worsted yarn occur to you an article upon which the highest duty is levied?—It does, together with indigo.

410. *Chairman.*] Are you at present under great disadvantage as a shipowner from the competition with the railway from Tonning to Flensborg?—Very great disadvantage indeed.

411. Is not the opening of that railroad of recent date?—Yes; they have only commenced running to St. Petersburgh by that route this year.

412. Is there a transhipment in that route?—There is a transhipment at Flensborg for St. Petersburgh.

413. Does not the railway make the Sound dues more felt than they were before?—Yes; it interferes with the direct route, and no reduction of rate will enable us to compete with the railway so long as those dues exist; the dues are so heavy, considering that by the other route there are few if any dues, that if we were to take the goods for nothing, still there would be an advantage in going the other route and saving the dues.

414. Mr. *Mitchell.*] What is the freight upon worsted yarn?—We should be glad to take it at 6 *d.* a foot.

415. What is that equivalent to per ton?—About 20 *s.* a ton measurement.

416. Are you aware that at 1 *d.* a pound the Sound dues will amount to about 9 *l.* 10 *s.* a ton?—Yes, but it is not quite so much. The duty is three stivers for five pounds weight, and a stiver is rather more than a penny.

417. *Chairman.*] Is there any other route to St. Petersburgh besides those you have mentioned?—There is another route *viâ* the Gotha Canal by Gottenborg; I think the canal ends at Stockholm; there is a Swedish Company that has several small steamers running from Hull *viâ* this Gotha Canal; only small vessels can make use of it.

418. At what port in Sweden does it enter?—At Gottenborg.

419. Do the vessels go direct from England to Gottenborg?—Yes, they go direct from England to Gottenborg.

420. Of course they do not pay any dues?—They do not pay any dues.

421. Is there an inconvenience in transhipment?—Yes; but by that route there is no transhipment?—The Gotha Canal is a ship canal.

422. Mr. *Hutt.*] What sized vessel can go through that canal?—I do not know how large it may be; but I should judge, from the size of the vessels which the Swedish Company are running, that it would admit steamers of about 200 tons burthen, or 150 tons register.

423. Can a vessel of that size proceed from England to St. Petersburgh by that route without going through the Sound?—Yes.

424. *Chairman.*] Is not there any risk in doing that?—None.

425. Mr. *Milner Gibson.*] What draught of water is there in that canal?—I am not conversant with the fact, but I think it is only about eight feet; I may be wrong; I am not quite certain as to the draught of water; I only judge from the fact that this company could have secured large vessels if they had been able to take them there.

426. Is not the draught of water a material consideration in a route of this kind?—Yes, it is a material consideration.

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427. If there is not a sufficient draught of water it puts an end to the navigation?—Yes; but I am not sure whether there are any locks that require the vessels to be of a particular description.

428. *Chairman.*] Can you give us any further information about this canal?—No; all I know of it is, that it is a route which some parties are making available for the purpose of evading the payment of the Sound dues.

429. Mr. *Mitchell.*] Would not a steamer of 200 tons register require more than eight feet of water?—Perhaps an ordinary steamer might, but they are a peculiar build of vessels. In the advertisements of the North of Europe Company they state that they save the Sound dues entirely by going *viâ* Tonning and Flensborg Railway.

430. *Chairman.*] Are there not some rates to be paid in that canal?—There may be, but they have included those rates in the freight.

431. Are there not transit dues, or something of that sort, to pay to the Swedish government?—We have not been able to ascertain what dues are payable; but, in my opinion, the freights are too low to be any dues charged to them.

432. If it were not for the Sound dues would not the most convenient route to the Baltic be through the Sound?—Yes; the best and most direct, and I should consider the quickest, although it is more circuitous than the canal, but still we should have no delay, and we should accomplish it quicker, because in entering the canal and going through those narrow channels there must be considerable detention and danger.

433. Are not you aware that at present there are very high duties upon our goods at St. Petersburgh?—Yes; I believe that in many cases they are prohibitory.

434. Where they are not prohibitory do not those additional charges increase the difficulty of selling our goods?—Yes; I always considered that the Sound dues was a protection upon the manufacturing trade of Russia, inasmuch as it was a charge upon the article produced abroad, which encouraged their home productions.

435. Has not Russia favoured the Sound dues hitherto; does not she require evidence from the ships that they have paid the Sound dues before they are allowed to discharge their cargoes?—Yes.

436. What is the purpose of that course?—I am not aware what the purpose is; it is the same in Prussia. Last year, when we first commenced our new line of steamers to the Baltic, we sailed to Konigsburgh, and our steamer went past the Sound without calling, and sent her papers on shore, instructing the agent to send the pass on. We got to Konigsburgh before the pass arrived; we were detained there till it came, therefore we saved nothing by going past the Sound without calling.

437. Can you tell the Committee what goods are exempted from the payment of Sound dues?—I do not know all of them; coals are exempt.

438. Is machinery exempt?—No, machinery pays upon its value, which is usually particularised in the bill of lading, or by the papers which we sent to the agent.

439. What is the reason of coals being exempt from duty?—I do not know.

440. Are they exempt when manufactured into coke?—Yes; I have exported both coke and coal, in large quantities.

441. Is not a great deal of coal sent from England to Russia?—Yes, very large quantities. What the shipping interest complain of is the delay and consequent danger to the ships; they have to complain of the expense, but they do not complain so much of the expense as of the serious delay and consequent additional risk and loss of time which the collection of those dues causes.

442. If there were any other place or mode of payment adopted, would not that meet the grievance of shipowners; if, for instance, they were paid to the port of landing or embarking?—That would meet the grievance to a considerable extent, except as regards competition with other routes, in which they are not able to join, and consequently not able to procure a freight in competition with them, which is becoming a serious injury to the direct trade.

443. Do you expect that the freight will be diminished by means of the facilities offered for the transit of goods by the railway from Tonning to Flensborg?—By the direct route by the Sound freights are in all cases considerably reduced, and in many cases quite annihilated.

444. Has

444. Has it not been opened for more than a year?—I am not sure of the exact period of its commencing, my attention was only called to it last year; we have felt it very materially; we formerly had large cargoes to Copenhagen, and now they have secured nearly all those goods by their route to Copenhagen.

445. Do you know the principle upon which the Danish government levies duties upon those goods?—I am not aware of it.

446. Is there not a transit duty upon them?—There is a transit duty, I believe, but I think it is, comparatively speaking, an exceedingly light one, for if it were not light it would be impossible for them to include it in their freight at the rates of freight that they are carrying at.

447. Have you seen any calculation as to the comparative expense of going one way or the other?—I have seen the calculation, but I do not think I could speak to it at once; I applied to the agent, and all the reply I could get from him was, that no dues whatever were charged by the Danish railway in addition to the carriage. He says, "We beg to assure you that no dues whatever are charged by the Danish railway in addition to the carriage." Now he is the agent for the steam company, which, I believe, have leased the railway, and therefore he is speaking from his own knowledge.

448. Mr. *Disraeli.*] What is the name of that agent?—Mr. Dunkerley; he is the agent of the boats at Hull.

449. Mr. *Mitchell.*] Could not you ascertain the charge by railway from Tonning to Flensborg?—Yes, I could.

450. What is the freight charged upon any specific articles by steamer, from Hull to Tonning?—There are so few goods for Tonning that we have not had to ship any goods to that place; from Hull to Copenhagen they take goods at the same rate as we are carrying them by the direct route, and the merchant, in addition to the freight paid to us, would have to pay the Sound dues: for instance, for certain species of our manufactures we are getting 6*d.* a cubic foot for the freight to Copenhagen, and they take it at the same rate by this railway and include the transit dues; the entire charge is 6*d.* a foot, whereas when they were sent by our vessels direct, the merchant incurred the Sound dues.

451. By this railway, and by the steamers connected with it, they undertake to deliver the goods at Copenhagen at the same rate as you would charge by the direct route?—Yes.

452. And the merchant has the additional advantage of not paying the Sound dues upon the goods so sent?—Yes; the steamers at Hull have just now reduced their rates to an unparalleled low rate; they had almost better leave the goods than take them at that rate, but they would not let the trade go from them if possible; there are 14 steamers plying from the Humber to St. Petersburgh by the Sound at present, with an average of 400 tons register and 700 tons burthen; and Messrs. Gee & Company and Messrs. Brownlow & Company, and our own firm, Z. C. Pearson, Coleman & Co., and Messrs. Wilson, have reduced the rate to 2*d.* a foot, for all are desirous of maintaining the connexion with the trade.

453. *Chairman.*] Have you seen any calculation made by the Danish government of what the dues are worth to the country?—I have never seen such a calculation.

454. Have you estimated yourself what it is?—No, I have never estimated the real amount paid.

455. Is not there an entry made at Elsinore of everything paid there?—I should presume so.

456. Do you suppose that there would be any difficulty in getting that entry through our consul?—I do not know. Speaking as to delay, I have known vessels lost; I have known them get on shore, or lose their anchors, or have other misfortunes, no doubt through being delayed at Elsinore, and I have had very narrow escapes myself, and all this might have been avoided if the dues had not been levied there.

457. In fact, we cannot estimate the mischief arising from these dues by the mere amount we pay?—No; we should not estimate it so much by the mere amount paid, as by the delay caused; but the amount falls very heavily upon the merchants, and also upon the shipowners, by having other routes to compete with by which no dues are paid.

458. Mr. *Disraeli.*] Do you know whether the fear of these evils affects the insurances upon vessels going to the Baltic?—I have no doubt it does.

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459. Have you never heard the brokers mention it when you wanted to effect an insurance as an element of danger?—No, I never have personally.

460. *Chairman.*] Do you think that the insurances would fall if the Sound dues were to cease?—In the autumn of the year I think they would, but in the summer the insurances are so low that they could not well fall lower; they underwrite now for 7 *s.* 6 *d.* per cent. for steamers sailing for St. Petersburgh, and it is difficult to make the insurance lower than that.

461. Mr. *Milner Gibson.*] Have you ever known ships to be run down, or run ashore at Elsinore?—I have heard of such cases, and I may have known of them at the time, but I can only speak positively as to the cases I have seen; I have seen, many times, bowsprits carried away, and ships sustaining other damage in the fall of the year; those things have come under my observation. One ship of our own last year, bound on a voyage from Memel to Buenos Ayres, was detained there during the night, and during the night the ice came and cut her through, and she had to come into port to repair, and lost her voyage and incurred loss to 2,000*l.* extent.

462. Is not the Sound a dangerous anchorage to lie in at night, in the fall of the year?—Yes; but it depends very much upon the wind—upon the way of the wind, and its strength.

463. Mr. *Hutt.*] Are you liable to gales of wind in the Sound?—Not more so than in any other part of the Baltic; but it is a very peculiar channel; there is only a short distance that you can steer on one course; there is a distance of 120 or 130 miles in which you steer nearly due north and south, and at the end of this 130 miles you steer due east and west, and the wind which is favourable for you, and which would take you the whole distance, may arise; and if you had attained a further point, and got round the reefs, you might continue all the way with a fair wind, and one hour's detention at the Sound may prevent you passing the reefs, and so lose your passage, for the current generlly changes with the wind.

464. Viscount *Chelsea.*] You have spoken several times of reefs; where are those reefs situated?—The reefs that I have alluded to are 50 miles from Elsinore. You may have a fair wind, and if the winds vere from the west to the south, when you have reached a certain point it is still a fair wind to you; whereas if you were a few miles more to the west, it would be impossible for you to go round the reefs, because the current is so strong.

465. Mr. *Hutt.*] Do not a great many wrecks take place at Elsinore?—There are not many wrecks; often the vessels get aground, and there is a good deal of damage done. I have seen the harbour full of vessels damaged from various causes.

466. *Chairman.*] Who, according to the general opinion, pays for all those risks and inconveniences?—The opinion at Hull, as far as I know, among the shipping interest in general is, that it falls upon the consumer. It adds to the cost of the goods, and adds to the freight, and that it must add to the cost of the article, and therefore they consider that the consumer pays it.

467. Have you any other observations to make to the Committee upon this subject?—I think I stated the various risks which the captains themselves are liable to in going on shore. I have gone on shore with a crew, and when I have got on shore I have not been able to get back again to my vessel on account of a gale of wind, and my vessel has been in great danger without the captain on board.

468. Mr. *Duncan.*] How many men do you require to go on shore?—It is not safe to go without four hands.

469. And if a gale came on you would be kept there?—You could not go off with a boat during a gale.

470. And during that time the ship would be in danger, and some of the men would be out of the ship?—Yes; but you are not compelled to take your own boat on shore; you can take a boat from the shore

471. Mr. *Liddell.*] What is the distance of the place at which the ship anchors, from the coast?—It varies from one to two miles; if the Sound is full of ships, you have to go a great distance to get to a good anchorage; the breadth of the Sound is two miles.

472. *Chairman.*] Have you ever heard of the plan of providing for the tonnage duty by collecting it at the Baltic ports?—I have heard of that proposal, and I have heard that it emanated from our Government. The proposal that

that there should be a tonnage duty instead of the present dues, would fall somewhat heavily upon the British shipping, which is burdened overmuch already.

473. What would be the peculiar inconvenience of that plan?—It would be an additional expense on the shipowner.

474. You would not have to complain of the detention, and the dues would be collected in the Baltic ports; what particular inconvenience would result from that plan?—Inconvenience would only arise from the additional expense, and the loss through other routes unfairly competing would still exist unless the Sound dues were entirely repealed.

475. What is the additional expense which would be incurred?—A tonnage duty is proposed instead of the rates upon the cargo; by commuting the duties upon the cargo you would make it fall upon the ship; the shipowner would have to pay the tonnage duty, whereas the merchant pays the duty upon the goods.

476. Your opinion is, that the duty upon the ship and the cargo also falls upon the consumer; would not the tonnage duty fall upon the consumer also?—It would come out of the shipowners' pocket; he would have to pay the amount in the first place and directly, and the freight could be obtained to cover it.

477. Mr. *Disraeli.*] What would he put in his pocket if he paid it?—Nothing at all in his pocket, but a great deal out of it.

478. Mr. *Hutt.*] Supposing that America, or any other nation, were to obtain exemption from the Sound dues, what would be the position of their shipowners then?—They would get all the carrying trade of the Baltic.

479. And the dues would not fall upon the consumer?—No; the shipowner not having to pay them, they would not fall upon the consumer. Our competition is so great now, there are so many vessels that we can scarcely get freight sufficient to pay us; there are many taxes to which the shipowner is liable at present, which it would be well to remove.

480. Mr. *Mitchell.*] If the American ships and cargoes were exempted from Sound dues, whilst we had to pay them upon ship and cargo, would not the effect be to give all the carrying trade to America?—Just so; the Americans would get all the carrying trade.

481. *Chairman.*] In your opinion what would be the best practicable method of collecting the tonnage dues?—Those dues that are paid now at Elsinore upon vessels for light money might be paid in the port of discharge; and they might be levied upon the same principle upon which money is levied in this country for lights, namely, that they should pay for the lights they pass when they arrive at the port of discharge; and when they are reported to the Custom-house the Custom-house ascertains where they come from, and then they know what lights they have passed, and the ships pay for those lights. For instance, if we were bound from St. Petersburgh they would know what lights we had passed, and of course we should pay for them willingly.

482. Mr. *Duncan.*] Would it not be a great convenience to you to pay the 8 *l.*, which is now chargeable at the port from which you now sail?—It would be better to pay at the port of discharge, because there are so many casualties that if you paid at the port from which you sail, you would be paying the money before it is earned and due.

483. *Chairman.*] Would you rather pay it upon your return voyage?—I should prefer its being paid at the port of discharge.

484. Mr. *Duncan.*] Supposing you were in ballast, would the sum be the same?—It would be the same.

485. Supposing the Sound dues were abolished, would you then propose that the light dues should be paid at the port of discharge?—Yes, after the voyage is completed; it will be better for the vessel to complete her voyage, and then to pay the light dues at the port of discharge.

486. Mr. *Duncan.*] Did not you state that you paid 8 *l.*, 200 tons dues for a vessel out and home?—Yes; that is an amount incurred entirely by having to stop there; if we had not to stop there, the dues would not be so heavy. There is the light money, of which we have no complaint whatever to make, that is about 1 *l.* up and 1 *l.* down; and I think it would be best to collect the light dues at the port of discharge in the Baltic, and again at the port of discharge in this country.

487. Mr. *Mitchell.*] Supposing a vessel were lost before she arrived at the

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port of discharge, would not the Danish government be without her payment?—Yes.

488. Mr. *Duncan.*] Do you happen to know how much of the 72,000 *l.* that are paid, for what are called Sound dues, is attributable to light dues?—I am not aware. The ships are charged the light dues in addition, and therefore we consider that the Sound dues upon the goods contribute nothing towards the lights. The ship pays the lights and merchant dues on cargo, and we consider a much larger amount than 72,000 *l.* is paid for dues.

489. *Chairman.*] When you pay the dues, do you pay under different items, or in one item?—Under different items.

490. Do not the lights, the beacons and the buoys, constitute an item by themselves?—Yes; it is termed light money.

491. What proportion is the light money of the whole sum that you pay when you pass the Sound?—It would be about 1-8th; there is first, the light-money charge, and there is the pass expedition money; I suppose that is what the agent charges.

492. Mr. *Mitchell.*] Is not it 1-8th of the charge upon the ship totally independent of the charge upon the cargo?—It is 1-8th of the charge upon the ship totally independent of the charge upon the cargo; we are speaking of the dues upon vessels; it varies to some extent; there are incidental expenses at Elsinore also, which falls heavy on the shipowner.

493. *Chairman.*] None of those incidental expenses would exist if you paid the dues at the port of discharge?—None; there would be no other expenses incurred, but for the lights, if they had not to stop there. By stopping at Elsinore, there are many incidental expenses incurred. The captain gets some of his provisions there; and he gets spirits and tobacco, which he would never have occasion to get otherwise.

494. Mr. *Disraeli.*] Do you happen to know the amount of British ships that passed the Sound last year?—I am not aware of it; but I have an account for 1853 and 1854; the number of British ships passing the Sound in 1853 was 4,685.

495. Have you made any estimate as to what would be the average profits upon the freight of the 4,685 British vessels passing the Sound?—It would be a difficult thing to estimate; in 1854 there was a considerable decrease, to the amount of nearly 3,000 ships.

496. For the purpose of drawing a rough analogy, cannot you form some estimate of what would be the average profit to the shipowners of 5,000 ships?—It varies so much that it is difficult to say; I can scarcely remember the rates of freight in 1854; for it has happened in some years that the shipowners have lost money.

497. What would be a fair profit for a single ship at the present moment for a voyage to St. Petersburgh?—On a ship of 200 tons, a fair profit would be 200 *l.*

498. *Chairman.*] That, upon 5,000 ships, would be a profit of 1,000,000 *l.* a year?—Yes; but that might not be the average of 5,000 vessels, because 2,000 of them might lose money; the sum I have named would be a fair profit to the shipowner to realise.

499. The average profits of the shipowners of Great Britain being 1,000,000 *l.*, is it your opinion that the abstraction of the sum of 70,000 *l.* per annum from this million per annum would throw the whole of the carrying trade into the hands of the Americans?—With regard to throwing the trade into the hands of the Americans, that would refer to the dues upon the cargo, and not to the dues upon the ships; if they carried the goods in their vessels, and those goods were free of dues, certainly the merchants, whether importers or exporters, would seek for American vessels to send their goods by; they would not ship by British vessels, and pay the Sound dues, if they could get a passage free from the Sound dues by shipping in American vessels.

500. Do not the dues upon the cargo amount to 72,000 *l.* a year?—Yes, or thereabouts.

501. Assuming this average profit upon 5,000 ships at a million sterling to be the payment per annum, do you think that the abstraction from that profit of the sum of 70,000 *l.* per annum would throw the whole of the carrying trade into the hands of the Americans?—Yes; my meaning is, that if the exporter can get his goods into Russia without paying Sound dues, by employing an American vessel,

vessel, he will certainly never employ a British vessel where he has Sound dues to pay, because upon the cargo of the vessel the Sound dues are in many cases much more than the freight upon the vessel.

502. Mr. *Duncan.*] You stated that you had to pay from 10 *s.* to 12 *s.* a box upon the indigo, whereas the freight was 7 *s.* or 8 *s.*?—Yes.

503. Mr. *Mitchell.*] Upon worsted yarn the freight would be 1 *l.* a ton, and the duty 9 *l.* 10 *s.* a ton?—Yes, or thereabouts.

504. Mr. *Bramley Moore.*] Did not you say that the expenses of a ship of 200 tons, coming in and going out, including the port charges, were about 200 *l.*?—Yes.

505. Will you tell us how much of that 200 *l.* is for lights and buoys, and how much for port charges?—The light charge upon a vessel of that size would be about 1 *l.* each way; it is four specie rix dollars, 24 stivers.

506. How do you account for the 198 *l.*?—There is also the fees of expedition, and expenses for crew and port charges at port of discharge.

507. What is the total charge at Elsinore upon the ship?—The whole charge for the vessel that I allude to is 12 *l.*, including the pilotage at the Sound.

508. What are the port charges?—It very much depends upon the port you go to.

509. What are the port charges in Memel?—The port charges in Memel would be 100 *l.*, including the loading and discharging at Memel.

510. How much are they at St. Petersburgh?—Pretty nearly the same amount.

511. Did not you say that you paid extra fees if you cleared on Sunday?—Yes.

512. Will you tell us whether those extra fees are by law, or merely extra fees for the man doing that on the Sunday which he is not otherwise obliged to do?—I only took that statement from Mr. Macgregor's book.

513. Cannot you speak of it from your own experience?—I have no knowledge; I have had it to pay, but I never made an inquiry whether it was a charge made by the Government or not.

514. Are not you aware that in some countries the customs' officers may do work on the Sunday, provided you pay them extra for it, but it is optional with them?—Yes.

515. Do you know whether this extra charge for clearing on Sunday at Elsinore is by order of the Government, or whether it is merely paid to induce the officers to do duty on the Sunday?—I do not know of my own knowledge.

516. Are you aware that an American ship last week attempted to pass the Sound without paying dues?—Yes.

517. But she was obliged to pay?—Yes.

518. And paid under protest?—Yes.

519. Are you aware that if a vessel goes to a Russian port, she cannot discharge without having a certificate of having paid the dues?—Yes.

520. Does the same rule apply to Prussia?—Yes; I experienced it myself with one of our own steamers, as I have already stated. There are no nations on this side of the Sound that would require it.

521. You are aware that the trade to Russia consists entirely of manufactures in a half-manufactured condition?—Now I believe to a considerable extent the raw material is exported; where we got whole cargoes of twist formerly there is not one-twentieth part of the cargo now; we have to carry cotton instead.

522. Do you know that our exports have diminished since 1846 from 1,600,000 *l.* to about 1,000,000 *l.*?—I have heard it stated so; the principal cargoes now that are exported from Hull are cargoes of cotton *in transitu* from Liverpool.

523. Your attention was called to the railroad going across by Tonning, and you said that it would be impossible for ships to carry goods at any rate in competition with this railroad; upon what do you base that conclusion; do you know what terminal expenses there are at Tonning for the railway?—I only judge from the rates of freights at which they are going now to Copenhagen; they are carrying goods at 6 *d.* a cubic foot, and that is the rate *viâ* the Sound, and merchants pay the dues in addition.

524. May there not be dues charged independently of the freight when they arrive at the two termini?—We have been informed by the agent for that route, himself, that the charge includes all dues, and I was waited upon in Hull by the Belgian Consul in company with a gentleman from Copenhagen, a large importer, who wanted us to contract to take his goods at a certain rate to Copenhagen,

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and he gave me then the figures at which they were carrying and paying the dues; he said that we should have to reduce the freight by one-half.

525. Can you give the Committee any further particulars as to this railway?—No, I cannot.

526. As to discharge from Prussian ports; do the Prussians return one-third of the Sound dues on the cargo to the importers?—I am not certain of the fact; the merchant's business is so independent of the shipowner, that the shipowners and ship-captains cannot become acquainted with these facts; the dues upon the cargo have nothing to do with the vessel, except it be indirectly.

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Thomas Thompson, Esq., called in; and Examined.

527. *Chairman.*] I BELIEVE you are a merchant at Hull?—I have been a merchant; I am a shipowner at present; I have given over mercantile business.

528. Do you ship to the Baltic?—I have done, formerly, a good deal of business in that way; but I am now engaged in shipping out of Liverpool.

529. Will you tell us what your experience was of the inconvenience of paying the Sound dues?—I have always considered that the inconvenience to ships, and the losses by having to stop at Elsinore, up and down, were enormous; it is past calculation; I will just mention a case that occurred lately: I had one vessel there that was detained overnight; the vessels which got cleared in time before the office hours were over, made their passages to their ports, but my ship was driven upon the coast of Norway, and made an average there, and it cost me 1,000 *l.* to repair her; that is only one case; I have known many instances of that kind in my experience, where inconvenience has arisen from vessels not being able to clear at night, and being detained till the next morning; perhaps the current is running up in the morning, and the vessel cannot get down, whereas she might have got to sea the night before and made her passage.

530. You are speaking of sailing vessels?—Yes.

531. It would not be so with steamers?—A large steamer carries against wind and tide.

532. This detention is a loss to sailing vessels?—It is an immense loss upon a sailing vessel; the very circumstance of clearing there is an expense to the ship; no captain ever goes on shore there without spending more money than he need; if he takes his own crew on shore, there is a risk of their not getting on board again, drink being so cheap there.

533. In most cases, now, they hire boats?—Yes.

534. That is an expense?—Yes.

535. Have you observed whether there are any incidental charges besides those arising from stopping at Elsinore?—Yes, many; I often wished the place was sunk altogether, and that we never had such a place to call at; for it is an enormous loss to shipowners.

536. Have you heard the evidence of the last witness as to the charges, some of which the vessel is bound to pay, and others of which are incidental but not necessary?—Yes, I heard that evidence; many of them are considered unnecessary; but when complaints have been made to the consuls they say they are customary; that is the answer we generally get from the British consul.

537. Have you ever made any calculation what upon the average is the loss, in addition to what you pay, from stopping at Elsinore?—No, I never calculated the average; it is a difficult matter to do; I dare say I could do so if I were to go through my books, and see my captain, and inquire how they perform their voyages.

538. It was stated to the Committee the other day that upon the whole number of voyages to the Baltic there was an average of a day lost on each voyage; is that so?—It is a very difficult thing to make a calculation upon that; I have known, instead of a day, three months to be lost; in one case a vessel of mine was three months on the coast of Norway; there are numerous instances of that kind.

539. Mr. *Mitchell.*] Is not one great point in the Baltic trade, as regards sailing vessels, to make as many voyages as possible in the course of the season?—Yes.

540. It is the great element of profit?—Yes.

541. In the Riga trade, if you cannot make four voyages a year it will not pay?—No.

542. So that even a day's detention is important?—Yes.

543. Mr.

543. Mr. *Duncan.*] Do not you think that five voyages may be made in the course of a season?—I have never had a vessel that could make more than four voyages; it is very good work to make four voyages to Riga and three to St. Petersburgh; not many sailing vessels make that number; but you will not get any St. Petersburgh captains to come here to give evidence against the Sound dues, because they get a per-centage upon the amount paid, and they have a present at Elsinore from the agent there.

544. *Chairman.*] Did not you hear the last witness state, that the captain of the ship delivers the bill of lading to the agent there, whose name is on the margin of the bill?—Yes.

545. How can the captain determine what agent shall be employed?—It is the custom to make these presents; my brother was a master in the St. Petersburgh trade, and I have heard him say that he got 100 *l.* a year in that way.

546. What are those gratuities for?—Originally they were intended to induce captains to be honest in giving their bills of lading, because, in my day, there have been cargoes said to be composed of earthenware, for which there have been false bills of lading made out for earthenware, when the vessel was actually full of cotton manufactures; afterwards the Danes got returns from St. Petersburgh of the actual cargoes delivered; that, I think, was the origin of the 5 per cent. given to the captain; but they have a check upon him at St. Petersburgh now.

547. If the practice is to get a check upon the captain at St. Petersburgh, what is the object of paying the 5 per cent. to him now?—There is such a check upon him now, that there cannot be any chicanery practised. The Danes, I believe, have a return now from their consul at St. Petersburgh of what every ship brings; but I believe that was the origin of the 5 per cent. given to the captains.

548. It is your opinion that the captains would not wish to get rid of the Sound dues?—I asked a very old captain, the oldest in Hull, the other day, to come here to give evidence; he said he should not; that he did not consider there was great harm in it. I asked him, "Have you never been detained there?" and he admitted that he had been detained by not getting clear of Elsinore at night; but he said that there had been no complaint; he had not heard so much about it. But we, as owners, know very well what a loss is caused by the ship stopping there.

549. The duty being a fixed duty upon the ship, there could be no deception there?—No; it is upon the goods that there was the danger of deception; I believe that the origin of the 5 per cent. was to induce the captain to send a true account of the cargo, before the Danes had the facility they have at St. Petersburgh now.

550. Is there any check upon them now at St. Petersburgh?—I believe there is, and has been for some time past. The amount paid on goods is enormous; and then you are paying duty to the Danish Government, consequently their taxes are so much less, and we are supporting their government, whereas they pay nothing of the kind to us. It is all money out of Great Britain; whatever is paid there, goes in support of their government, and they are less taxed, and consequently better enabled to compete with us in anything they are engaged in.

551. It is one source of the revenue of the Danish Government?—It is one source of their revenue. If they paid to England in the proportion we pay to them, we should be very low taxed in this country.

552. Have you any idea what the amount is that we pay?—No; but I had a letter from home this morning containing an extract from my books, showing that in 1847 I paid 592 *l.*; in 1848, 926 *l.*; in 1849, 611 *l.*; in 1850, 624 *l.*; and in 1851, 440 *l.* Those are all through one house. But I may state that there are several small items which, if taken into account, would make upon an average 700 *l.* a year. I think if those dues had not been paid, I should have gained something out of it. It may be said the consumers pay it, and I have no doubt that they do pay it.

553. Mr. *Bramley Moore.*] Do you think that if those dues had not been paid you would have got the amount in your own pocket?—Not all of it; we should have got a good share of it. The same may be said of the Russia dues, for which we do not get a farthing value. Many goods imported from Russia do not pay any duty, but our Customs actually collects dues for the Russia Company on all goods imported therefrom. I am quoting this to show how the thing

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works against British interest. The more money we pay in this way, the less are we able to compete with foreigners.

554. *Chairman.*] Do not foreign vessels pay the Sound dues as well as English vessels?—Yes; but we pay a great amount. The greater part of the exports of Russia come to this country, and we are the greatest payers upon them.

555. Have you reason to believe that we pay more than 72,000 *l.* a year?—I should say we do, looking at the amount I have paid myself.

556. Have you any other grounds to go upon in forming that opinion?—No, I have not; but I think you might get an estimate; you might get copies of the Reports from the Custom-houses in England, and a copy of the manifests lodged at the Custom-houses, and then, having the tariffs before you, you might make a calculation of the amount.

557. Mr. *Milner Gibson.*] The loss arising from the payment of the Sound dues is not to be estimated by the mere money paid; are there not other matters, such as loss of time, and damage to the vessels, to be put into the account?—There is all that to be taken into account.

558. Mr. *Hutt.*] Neither does the 72,000 *l.* received by the Danish Government represent all the money that has been paid. Besides the amount of 72,000 *l.* paid to the government, is there not a considerable amount paid to translators and other parties?—Yes; and there is the money spent at Elsinore.

559. *Chairman.*] Do you believe that Baltic produce chiefly comes in English vessels to England?—It used to come so, but it does not come much in that way now. There is a better class of foreign vessels now than there was in my day. The Baltic nations have improved much in their vessels and much in their men altogether; they have some first-rate ships now.

560. Does not produce that comes, whether in English or in foreign bottoms, pay the Sound dues?—Yes.

561. Then we do not get an idea of how much the importer suffers by those Sound dues, merely from knowing what is brought to this country in British bottoms?—That which comes in foreign bottoms has to pay also.

562. Have you any idea what proportion of Baltic produce comes in English vessels?—No, I have not looked into that question; but I believe it is the British carrying-trade of the Baltic is declining; there are more vessels sent out of the Baltic both by the Danes and Prussians than there were formerly; and there are some as fine vessels from Swedish Finland and Russian Finland as ever sailed the sea. There are a great many of them in the Black Sea trade; their advance in shipping is increasing.

563. Mr. *Milner Gibson.*] Did not you state that the British sailors could not go on shore at Elsinore without getting drunk?—I say they frequently do; I have heard captains complain of it; I have often said to them, "Why did not you come away before?" and they have said, "I did not get my men on board."

564. Cannot the Danes, and Russians, and Swedes, and the sailors of other nations, go on shore without getting drunk?—I think they do not drink, and are more under control than our men. I do not think our men are improved at all.

565. *Chairman.*] Do you think that these duties fall upon the consumers in this country?—Yes, I do; but I think that I should get a good share of them if they were abolished; the consumer, certainly, does pay all those charges; but I consider it a great loss to the British shipowner to have to clear at Elsinore, not only on account of the loss of time to the ship, but also on account of the money spent there, and the demoralization of the crew when they get on shore; but I believe of late it has been more the practice to hire a boat.

566. Mr. *Milner Gibson.*] Is it the general feeling that it is rather an unjust thing to levy these tolls, without giving any consideration for them?—Every person would consider, that when there is no value given, a tax is unjust. They have complained of these dues as well as of those paid to the Russia Company and of the Stade dues. In all these cases there are no values given.

567. You do not approve of levying a tribute without any consideration?—No; where there is a consideration given, I would not take the tribute away.

568. *Chairman.*] You do not deny that these dues have been levied a long time?—Perhaps there is something in that; I do not say I would take them away.

569. Do not you know that ever country in Europe has recognized the right of the Danish Government to levy them?—Yes. I think it is very likely that there

there was some consideration for them when they were first given; therefore there may be some reason why they should have some compensation.

570. Do you want to get rid of these dues?—Yes.

571. Do you think that the abolition of them would benefit the consumers and the trade?—I think it would benefit the consumers and the trade.

572. Did not you state that you could not give us any idea of the amount we pay for these dues?—I cannot; but I think it must be more than they say.

573. Have you any reason to think that the Danish statistical returns are inaccurate?—No; I have no reason to believe they would give a wrong account.

574. Mr. *Chancellor of the Exchequer.*] Do you think that the burthen of the Sound dues upon this country can be fairly estimated by calculating the total amount of dues levied upon English ships, and goods in English ships going and coming through the Sound?—No; I think you can scarcely come to a fair conclusion in that way; I do not see how it can be got at.

575. Would you take the dues levied upon goods imported in England through the Sound, both in foreign and British ships?—Yes; they must be taken, if you want to go into a calculation as to what remuneration should be given to the Danes, and that is the reason why I suggested that you could get it out of the report of the ships in the Custom-house, and from the manifests of the ships outwards as they clear at the Custom-house; for having the tariffs which you have, and knowing the quantity of goods going in and out, you could then get the amount that the Danes actually have received.

576. Would you think that we ought to indemnify them for more than they really levy upon our ships?—Certainly not; and I should say that, seeing that the British shipping has declined for some years in the Baltic, it would be fair to indemnify them for the average of years past; I do not think that we shall keep pace with the foreigners in this trade, especially as when this railway is made, there will be a great many goods going that way for the sake of despatch. The Sound, I think, is the quickest way when we take goods by steam; and in all probability in a few years sailing vessels will be done away with in that route.

577. Mr. *Hutt.*] Do you think that the British carrying trade in the Baltic is a declining trade?—Yes; and that the Baltic powers have improved much in vessels and in seamen.

578. *Chairman.*] Have not we also improved?—I think we have improved in our vessels; but I do not think we have improved in the management of them.

579. Mr. *Mitchell.*] Are the foreigners increasing their steamers?—I think they have increased them; but not in the proportion that we have.

580. You said you thought that the trade would be carried in steamers?—I think it will, and I have no doubt in a few years that they will have steamers as well as we.

581. Mr. *Milner Gibson.*] Should not you say that the Sound dues are a greater disadvantage to the nations on the shores of the Baltic than to those outside it?—No, I do not know that, unless the parties consign their goods; because, in my opinion, the great receipts of Denmark are not for Sound dues upon goods from the Baltic, but upon the raw material going out to the Baltic; more raw material goes out than used to formerly; I have known many full cargoes of bale goods go to St. Petersburgh, which is a thing that you could hardly see now.

582. Is not it a great disadvantage to the producers in the Baltic that they cannot get out to trade with the nations of the world without paying this toll?—Of course it must be a disadvantage.

583. Would not it be a greater disadvantage than the other nations suffer in not being able to trade with them without paying the dues?—Of course; but they do not pay the Sound dues; it is the importers from this country that pay the Sound dues; but many people in the Baltic make consignments, and then the amount of the Sound dues is charged upon them.

584. During the Russian war was not Russian produce procured from other countries?—No doubt it was.

585. Would not that produce from other countries which would not pay the Sound dues which Russian produce pays, have an advantage in competition with Russian produce?—All goods from the Baltic pay Sound dues; all goods imported from Russia to Prussia, and brought from Prussia direct to England, would pay Sound dues.

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586. Is it not the fact that from India, and other parts of the world, various articles were brought which would now be brought from Russia?—Yes.

587. Such produce would not have to pay the dues, and therefore would have an advantage over the Baltic produce, which would have to pay the dues?—Yes; for instance, there has been an immense import of linseed from the East Indies, which, being brought into operation, will always compete with the produce of Russia.

588. *Chairman.*] It is further off?—Yes; but the Russians, I think, will never get the extreme prices they have done upon certain occasions, for the other will always be a check upon it; we see the immense quantity that is brought. The increase caused by this Russian war in that trade is perfectly astonishing.

589. Mr. *Bramley Moore.*] You would not put the saving of the Sound dues in competition with a voyage from the River Plate, a distance of ten or eleven thousand miles?—No, you could not go into that calculation; but still there is that charge upon the goods in the Baltic, and I think it would be better if it were done away with; it is a tax upon trade for which there is no value given.

590. Mr. *Chancellor of the Exchequer.*] Do I rightly understand it to be your belief that the repeal of the Navigation Laws diminished the carrying trade in British vessels in the Baltic?—I do not think it did at first; although it gave foreigners some facilities which it never would have given to them if the Legislature of this country had at the same time taken every duty off the articles which composed British ships, so as to enable us to have built ships as cheaply as the foreigners; but that was not done for a long time after, and, therefore, we worked at a disadvantage, while they were increasing their navy all the time.

591. You have stated that the carrying trade with the Baltic in British vessels is a declining trade?—I think there are not so many British ships in that trade as there used to be; my opinion is that more foreigners come with cargoes into our port than used to do so.

592. What do you consider to be the cause of that decline?—I think foreign nations have increased their capital. We have imported raw material from those countries, and furnished them with the means, and therefore they have spare capital to lay out on shipping, as we have. For myself I never kept anything that the ship made, but laid it out immediately. No doubt the trade which we have had with them has bettered their condition, and that has materially improved the appearance of the foreign sailors and ships altogether, which can only be done by nations becoming richer. It is so in the case of Denmark; they are so much less taxed by the amount paid out of the Englishman's pocket to support their trade.

593. *Chairman.*] Do you think that the shipping interest of this country is declining?—No, I do not.

594. Did you ever know it more prosperous than it has been of late years?—I am quite satisfied with the progress in the last few years, but at the same time I am speaking of the Baltic, and I say we are rather declining in our trade there, which I attribute to the nations of the Baltic being better able to compete with us, which I attribute to their having more capital than formerly.

595. Mr. *Chancellor of the Exchequer.*] Do you believe that the decline in the carrying trade in the Baltic has reached its limit, or do you think that our share in the carrying trade in the Baltic will become less and less every year?—There have been causes these last two years which have operated against it; we could not send our ships out without extra premiums, whereas the goods coming by Prussia were carried without those premiums.

596. *Chairman.*] Was not there a great demand in that year for ships, for other purposes?—Yes; but still the importers will take ships up at the ports where the goods have to be laden more easily than they will send them out, as they consider that unremunerative.

597. Do you think the proportion of British shipping in 1853 is less, compared with preceding years?—I have not looked at it; but I have been out of the trade for the last year, five years.

598. Mr. *Mitchell.*] Do you consider the trade between the countries on the Baltic and England, as far as goods are concerned, an increasing trade?—Yes, I think so, although there might be a check these last two years in consequence of the Russian war; there was considerably less linseed than usual imported last year and the year before.

599. Mr. *Bramley Moore.*] Does not it strike you as singular, that in 1849 there

there should be the maximum amount of our tonnage to the Baltic; what do you think was the cause of it?—I have never looked into the cause; but if the matter were looked into, looking to the articles imported, the goods and so on, I believe you might find some reason for it; I see the greatest trade which I had with Russia and the Baltic ports, was in 1848.

600. After the repeal of the Navigation Laws, in 1849, did not a great many more Prussians come over to Hull, than before?—Yes, I have no doubt; I think the Prussians and the Danes, as I have said before, have of late years increased their mercantile navy very considerably.

601. Do not they navigate the ships trading between the Baltic and ports in England at a lower rate than Englishmen do?—Of course they must.

602. Do not the men live at a great deal less expense than our sailors?—Not so much as they used to do. The sailors on board the foreign vessels now are very different from what they were in my day; they are nearly living as well as Englishmen, although they have not the same wages.

603. Supposing a ship coming into Hull, comes in there and goes out, does she lay out any money there?—Foreigners lay out so much less than we do, because they practise more economy than we do from the force of circumstances.

604. Do not foreign vessels come into the Port of Hull and go out again, without laying out a farthing?—No; I do not know that they do; but as far as certain things go, the reason for their not buying them here is obvious; they would not take their sugar, tea, and those articles that pay duty in England from our port, when they can bring a stock over themselves without being troubled with anything of the kind. Of course they economize as much as they can, and therefore, I say, as far as the shipping goes, everything should be done that we may be able to compete with the foreigners; and unless that is done, we cannot keep the proportion of that trade which we used to.

605. *Chairman.*] That is one ground why you want the abolition of the Sound dues?—Yes.

606. You have no trade in the Baltic now?—I have very few vessels; I have sold off or lost most of them, and I never mean to renew them.

607. Had you ever any reason to complain of the way in which the lights and buoys were kept up in the Sound?—No, we never considered the light dues high in the Baltic; they are not to be compared with our English light dues; I have heard no complaint of them, and I generally complained myself of the stoppages in the Sound, and the expenses there, which were different from what we paid; and I complained that the foreigner was not subject to a similar charge in our ports, and that you never could get any redress.

608. Did you hear the other witness state that the lights were not kept up at the Grounds?—Yes, I have heard that repeatedly; we cannot positively attribute motives, but I have no doubt that it is to induce them to take pilots, for there are many of our intelligent English captains, who if the place were properly buoyed, and they were not compelled to take pilots, would go through without them.

609. Mr. *Bramley Moore.*] What they complain of is the detention and the risk?—Yes, and the expenses incurred by the captain going on shore there.

610. *Chairman.*] Have you given any consideration as to the mode of getting rid of the dues, assuming that we recognize the right of Denmark to take them?—I only know what we have read in the papers. I suppose that the only subject of discussion with the Government would be whether, seeing that there is a railway across the main land which takes part of the goods away, we should take the average of years to the extent we have done; although we may be importing as much, I think the exports will go in some measure by the railway.

611. Do you think it would be worth continuing them at a lower rate?—No, you must get rid of them altogether.

612. It would be better to get rid of them at once, than spread them over a number of years?—Yes.

613. Mr. *Bramley Moore.*] Do not you think that those who pay the dues now would be the parties to pay for getting rid of them?—It is difficult to say how you would manage that; the consumers at large must in some degree pay the greatest bulk of them: there are some people who never spent 1*d.* in Russian produce imported into this country, but it would fall upon the whole country, very properly I think, as a national tax, since the thing is done for the

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national benefit; because if it presses hard upon the shipping of our nation, the mercantile navy is less employed, and the circumstances of the country are damaged thereby; therefore the country at large in my opinion ought to pay whatever may be agreed upon.

614. Mr. *Chancellor of the Exchequer.*] Do you know at all what are the terms offered by Denmark for getting rid of these dues?—I have seen them, but I have not them in my mind just now.

615. Can you form any opinion whether those are fair terms?—I do not think they are much out of the way, but of course all the competition that exists with railways and other means of transit must be taken into account; goods go by the Swedish Canal as well as by the railway.

616. *Chairman.*] Can you give us any information about that canal?—I have not any myself.

617. Do you think that it was made with a view to evade the Sound dues?—People will take advantage of it to evade them if there is facility given for carrying goods by that route; there are two or three steamers out of our port now, and they are running against our steamers which go direct.

618. Mr. *Chancellor of the Exchequer.*] Do you believe that the produce of the Sound dues is likely to diminish or to remain at their present rate, or to increase?—That is in other words to say, do I think that the importations from the Baltic will fall off; I think not; I am not well acquainted with the cost of the transit of the goods going across the railway, but I think that there will be as many goods imported from the Baltic as ever, both by the rail and the Sound; and I do not think that the Sound dues will be much altered.

619. Viscount *Chelsea.*] You said just now that you thought any charge for compensating the Danish Government for the Sound dues, in the event of their being abolished, ought to fall upon the whole community; do you base your argument upon the fact that the Sound dues are virtually paid by the consumer?—Yes.

620. Otherwise it would be a manifest injustice to make the whole community pay for what only falls upon a part?—I cannot define in those cases who shall not pay, and who shall pay; and the fairest way, in my opinion, is for the whole country to be taxed for any amount that we should spend for the benefit of the country generally; because, as I said in answer to a former question, if you were to lay it upon the ships, and make them pay for what they had gained by not being detained at the Sound, the foreigners having to work with them, you would put our ships out of employ, and that would be a loss to the country at large; and consequently the country, if necessary, ought to pay for it.

621. Mr. *Bramley Moore.*] A question was put to you about the abolition of the dues paid to Denmark; are you aware that they are hypothecated for the last loan to that country?—No, I am not acquainted with that.

622. Assuming that they are a guarantee for that loan, should not we do away with that security, if we were to buy them off?—If I understand right, the Danes would be less enabled to pay if we bought them off.

623. Would there be any security to the creditors in this country, if you did away with the guarantee of the Sound dues?—That is a matter for treaty between the different Governments, which I think we may safely leave to them.

624. Mr. *Deasy.*] Did not you speak of deductions of 5 per cent. being allowed to captains upon the Sound dues?—Yes; I do not know what they allow now, but I think it was, in my early days, 6 per cent.; that has been reduced to 5. Suppose a ship pays 600*l.* for Sound dues upon the cargo, then the captain gets 30*l.* I believe that is the per-centage now which he receives.

625. Would not that diminish the amount received by the Danish Government?—Of course it would.

626. Are you aware of any other deductions of the amount received by the Danish Government?—I am not aware of any others.

Richard Park, Esq., called; and Examined.

R. Park, Esq.

627. *Chairman.*] WHAT is your business in Hull?—I am an Underwriter.

628. How long have you been so?—Forty years.

629. Have you been in the habit of insuring vessels trading to the Baltic?—Yes.

630. Have

630. Have you ever considered the detention at Elsinore as among the risks incurred by vessels in that trade?—I think it increases the risks.

631. Have you known any losses in consequence of that detention?—I have picked out a few among a great many losses that have occurred by vessels being detained at Elsinore, and have embodied them in a table which I have with me.

632. Mr. *Mitchell.*] Over what period does that table extend?—It commences in 1851.

633. *Chairman.*] It is a list of the casualties that have occurred from vessels that have been detained at Elsinore, and in consequence of that detention?—Yes.

634. Do you know that list to be correct?—Yes; that is a list of vessels which we have ourselves underwritten.

635. You have heard the particulars of them?—Yes.

636. Will you tell the Committee how they were brought about?—Here is a vessel called the "Jacoba," from Riga to Hull, which received assistance in the Humber in 1851.

637. What damage happened in that case?—There was a very heavy average. If she had not been detained in the Sound, probably she would not have been there.

638. How did this misfortune arise?—She got upon the sands.

639. How did that come from the detention at Elsinore?—If she had not been detained there, she probably would not have been off the Humber at that time.

640. Mr. *Mitchell.*] Did she arrive late in the season?—Yes; if she had not been detained at Elsinore, she would not have been off that particular place at that time.

641. *Chairman.*] You do not know that it was actually that detention that caused the loss?—No.

642. You, as an underwriter of long experience, have always been in the habit of considering it a risk to vessels?—Yes.

643. Mr. *Mitchell.*] Do you think that a detention of 24 hours in the voyage would cause an appreciable alteration in the premiums of assurance?—In the latter part of the year it would.

644. In the latter part of the year you consider the insurance is higher in consequence of the chance of loss arising from detention at Elsinore?—I think it would in summer time; it does not make much difference.

645. *Chairman.*] Would you, as an underwriter, generally consider it an advantage if they did not stop at Elsinore?—Yes.

646. And if the Sound dues were abolished?—Yes, the risk would sooner end.

647. Mr. *Mitchell.*] Can you estimate what the difference in the rate of insurance would be?—No, I could not.

648. Viscount *Chelsea.*] What is the average delay which you calculate upon in consequence of the Sound dues?—About a day, perhaps more occasionally.

649. *Chairman.*] Have you ever heard of such a case as was stated here to-day, of a vessel being two months detained in consequence of being at Elsinore?—Yes, we were the underwriters upon that vessel, and shall have to pay the average upon her.

650. Mr. *Mitchell.*] Did you ever hear of any other vessel that suffered so long a detention?—No, I have not, although I dare say there are a great many such cases; I only made out this list, which I have here, from what I know myself.

651. Have you made this out from your books?—Yes; it is what we ourselves have paid.

652. *Chairman.*] Do you act for several underwriters?—Yes, for 11 underwriters.

653. Mr. *Bramley Moore.*] Do you underwrite in London, or in Hull?—In Hull.

654. Mr. *Mitchell.*] So that those are solely casualties connected with the Port of Hull?—Yes.

655. *Chairman.*] You consider that those casualties are all caused by the detention at Elsinore?—Yes.

656. Viscount *Chelsea.*] Do you consider that a day's detention is the average detention?—Some vessels are detained a much longer time.

657. It is not the time lost at the Sound that they complain of, but they may lose

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lose the wind, and of course that would prevent their making their passage?—Yes.

658. *Chairman.*] What number of casualties are there in your list?—About 20.

659. Can you say how many vessels are insured in the year for the Baltic?—No, I cannot say how many.

660. Mr. *Bramley Moore.*] It was stated that the rate of insurance for the Baltic was 7 *s.* 6 *d.* per cent. in summer; is that so?—Yes; by steamer from St. Petersburgh.

661. Is that with particular average, or not?—It is with particular average.

662. I presume during the summer that amount will cover particular average?—Yes.

663. What would it be for total?—About 5 *s.*, I believe it might.

664. Do you think if this detention were done away with at Elsinore, the reductions in the premium of insurance would be appreciable?—I think not in the summer time.

665. Mr. *Mitchell.*] By sailing vessels, what is the premium you charge in the months of October and November, for goods coming from Riga?—It is about three guineas.

666. Have not you seen it up at five guineas?—Yes; a good deal depends upon the ships.

667. You charged a premium of insurance for sailing vessels coming from Russia, or from the Baltic, at 5 per cent.?—Yes.

668. Mr. *Chancellor of the Exchequer.*] Are you aware of the views entertained by the persons engaged in the Baltic trade on the subject of the Sound dues; are they considered vexatious and inconvenient?—They are generally so considered; but that does not enter our business.

669. Is there a strong desire on the part of the persons connected with that trade to get rid of those dues?—Yes; I believe there is a very strong desire.

670. Have you heard that desire often expressed?—Yes; though it does not enter into our business, I hear it spoken of very often.

671. *Chairman.*] You have been 40 years acting as agent for underwriters?—As an underwriter myself, and as an agent for underwriters.

672. Will you hand in the list to which you have referred to the Committee?—(*The same was handed in.*)

Vide Appendix.

Martis, 24° *die Junii*, 1856.

MEMBERS PRESENT.

Mr. C. P. Villiers.	Mr. Hutt.
Mr. Duncan.	Mr. Mitchell.
Mr. Bramley Moore.	Mr. Deasy.
Mr. Disraeli.	Mr. Milner Gibson.
Mr. Liddell.	

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Thomas Reid Arnott, Esq., called in; and Examined.

T. R. Arnott, Esq.

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673. *Chairman.*] ARE you a Member of the Chamber of Commerce of Liverpool?—I am.

674. And a merchant yourself?—And a merchant of Liverpool.

675. And a shipbroker?—Yes, a shipbroker.

676. Was there not a joint memorial remitted to the Government on the subject of the Sound dues from the Chamber of Commerce of Liverpool?—Two have been sent to the Government, one in the year 1853, and another last year; one previous to the war, because the trade was then apparently extending considerably; we took it up with much interest; and then we renewed our application again last year to Lord Clarendon. I have copies of the memorials here; perhaps

perhaps the members of the Committee may not have heard them, and they may desire to hear them.

677. Will you read one of those memorials?—I will give the second, which is as follows: "That your memorialists have long had under their consideration the subject of the tolls levied by the Crown of Denmark on ships and their cargoes passing the Sound at Elsinore, and in the year 1853 memorialised Her Majesty's Government on the subject. That the amount annually paid by British commerce for such toll is very large, and is a heavy burden on the shipping and trade of this kingdom, and from the natural increase of our commerce must ultimately become, if it is not now, absolutely intolerable. That whatever may have been the origin of this toll, it is clear that no equivalent or service is now rendered by the Danish Government in return, and it is contrary to the principles of justice that money should be paid for which no consideration whatever is given. That notice has been given by the Government of the United States of its intention no longer to allow the payment of this toll to be made by the shipping of that country. That should the ships and commerce of the United States be alone freed from the exaction of the toll, the natural effect will be to give an advantage to the carrying trade of that country in the Baltic which must be in a corresponding degree detrimental to the shipping of Great Britain employed in the same trade, and that while one nation is exempt from the toll it would be manifestly unjust not to place others in the same position. That your memorialists do not object to the separate charge levied by the Government of Denmark for lighting and buoying, because an equivalent is rendered, although such charge is not enforced by this and other countries for similar services, except on vessels entering their ports. But they would submit to your Lordship the propriety of an arrangement being come to whereby such toll may be collected at the port of clearance or of destination, in order that the ships shall not be compelled to interrupt their voyage for the convenience of the Danish Government. Your memorialists therefore humbly pray your Lordship to take such steps as may be considered necessary by Her Majesty's Government to put an end to the Sound dues, levied by the Government of Denmark on British goods and shipping. And your memorialists will ever pray."

678. That is not a memorial for the unqualified abolition of the Sound dues; but it rather prays that another method may be adopted for their collection at the port of destination?—There is a strong and decided objection to the dues, what we call the Sound dues, and separate and apart from the lighting and buoying rates that are separately charged; the one is charged upon the ship as she passes, and the other is charged upon the cargo.

679. The opinion of the Chamber of Commerce of Liverpool is, that they should be abolished?—Yes, that the Sound dues should be abolished; not the lighting and buoying rates, but the Sound dues; the dues charged upon the cargoes, not upon the ship. The ship pays for lighting and buoying, and we conceive that we get a fair consideration for that.

680. Mr. *Duncan.*] Are there any other dues paid by the ship except those for lighting and buoying?—It appears not; it is a heavy charge, but so far as we can investigate the thing, no consideration is given for it.

681. *Chairman.*] Has this subject been discussed in the Chamber of Commerce at Liverpool?—Very much of late years.

682. In what interest?—In the general interest of trade, which the Chamber of Commerce professes to protect.

683. Is there much trade to the Baltic from Liverpool?—Not a great deal.

684. Are there any particular interests affected at Liverpool by the Sound dues?—The salt trade is particularly affected by them; we have a gentleman here representing that trade specially; there is a large trade from Cheshire, from the port of Liverpool.

685. Have you considered in what particular way, besides the payment, which is a burthen upon its trade, these dues are inconvenient and injurious?—By causing the ships to heave-to and delaying their passage in the narrow Sound; it is not only dangerous to the interest of the shipping and against the underwriter's welfare, but it delays the ships at anchor and takes the crews ashore, and they get dissipated; it injures the ship particularly in that way.

686. Have the Chamber of Commerce considered that point?—They have considered all those points minutely.

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687. Have they collected any evidence beyond that which the Danish Government has afforded to the amount paid?—I believe not.

688. What is it estimated at by the Chamber of Commerce?—From 100,000 *l.* to 120,000 *l.* annually.

689. Have you any data from which that calculation is made?—No, it is merely assuming the number of ships at a rate of something like from 30 *l.* to 40 *l.* a ship.

690. Mr. *Hutt.*] It is an approximation?—It is an approximation; we have gone more into the question of what it costs Denmark to buoy and light the Sound, in order to see what they were fairly entitled to.

691. *Chairman.*] You believe that a sum of 120,000 *l.* or 130,000 *l.* covers all that we pay on account of Sound dues annually?—We believe that we pay from 120,000 *l.* to 130,000 *l.* per annum.

692. Would the Chamber of Commerce think it objectionable to do away with the light dues also?—They have not given me their mind upon that subject; I think they would not.

693. Do they think it would be safe to leave it to the Government of Denmark to provide the lights, paying compensation for all dues at present?—I understand that they do it uncommonly well; I do not see that the present system could be improved.

694. There are dues paid for this purpose by every ship; if the proposition which has been made, to pay a sum down to cover all the dues, were accepted, could you depend upon their keeping up the lights?—I think so.

695. What would be their interest in doing so?—The desire to promote trade with other nations.

696. The security of their own trade?—Yes, the security of their own trade; and I think, with the altered navigation laws, they are in a fair way to carry away a large proportion of the trade which we had.

697. Is Baltic shipping declining in Liverpool?—I think so.

698. Mr. *Hutt.*] Is shipping declining very much at Liverpool?—It is, with the Baltic.

699. Not generally?—No.

700. *Chairman.*] Did not the navigation laws affect the shipping generally?—I think not; there is a difference of opinion upon that subject.

701. Was there ever more trade with the Baltic than there is now in Liverpool?—We cannot well judge, having it interfered with by the war; but I think, in 1853, it seemed to have declined little, as far as we could learn; it appeared not to have gone on increasing much since 1849.

702. Have you any return to show that?—None, except the Government returns, which, I believe, state the whole amount of British shipping. In 1851 it was only 849,000 tons, against 939,000 in 1850, and 1,183,040 in 1849. That table shows a considerable decrease.

703. Have you the amount of shipping in 1853?—Not the tonnage; I have the number of vessels, but not the tonnage.

704. What was the number of vessels in 1853?—Four thousand six hundred and sixty-five, against 3,952, and 4,751, so that, on the average, I think it has rather decreased.

705. Have you any reason to suppose that there is a permanent cause for the decline of British shipping entering the Baltic?—No, we have not.

706. Then you have no reason to expect that the charge upon that trade will be less if the dues continue to be paid?—It would be much about the same.

707. You do not expect the British shipping to decline more than it has?—We do not; we look for an extension of the Baltic trade.

708. Has the salt trade increased of late years?—I am not prepared to answer that question.

709. Mr. *Bramley Moore.*] Can you give us any information about the five per cent. that is said to be returned to the captains in the Baltic trade by the Danish Government?—I found on going minutely into the facts of the case that both the captains and the agents at Elsinore, who collect the dues and pay them to the Danish Government, are paid by the Danish Government a commission upon those dues. The captain is paid a commission upon the lighting and buoying dues, which are paid by his ship, and the parties interested in the cargo are paid a commission on the cargo.

710. They

710. They pay a commission back to the captain?—Yes, the pay a commission back to the captain; they give him four per cent. upon what he pays, and they give the agent five per cent.

711. Why do they do that?—I cannot understand it; it has struck us very forcibly, but we cannot see the motive.

712. Are you aware that Prussia makes a return of one third of the Sound dues upon the merchandise imported into their ports, to the shipping of all countries?—No, I was not aware of that; the Prussian merchants have failed to inform us upon that point.

713. In your memorial mention is made of the fact that the Americans have given notice that they will not pay the Sound dues any more; are you not aware that an American ship passing the Sound will not be allowed to enter any Prussian port, or Russian port, without having paid the dues?—I am quite aware of that.

714. What would be the use of an American ship resisting the Sound dues in that case?—We merely brought up the second petition upon the assumption that the Americans were moving in the question.

715. Are you aware of the fact that no American ship would have entry in any Russian port unless the Sound dues are paid?—I believe not.

716. Are you aware that Elsinore is the quarantine station for Russia?—I am aware of that.

717. And therefore a vessel could not enter any port unless she showed clear bills of health from Elsinore?—Quite so.

718. You said in the memorial that was presented in 1853, that it was thought politic to present it, on account of the extension of commerce; was not there a very great declension of trade from Liverpool between 1853 and 1849?—There appears upon the returns to be a material decrease. I rather think the remarks in the petition were as to what was expected.

719. Do not you state in that petition that, on account of the increase of trade, the burthen of the Sound dues was more felt?—That was not exactly the wording of the petition; it was more that it was injurious to the increase of the trade.

720. Are you aware that the trade was almost double in 1849 to what it was in 1853?—I see it has decreased materially.

721. Was not 1849 the maximum year of your trade?—The returns which I have only go back to 1845; it appears to be so by those returns.

722. You said that there is a difference of opinion about the navigation laws; but is not this single fact established, that the year of the repeal of the navigation laws was the maximum of your trade?—It appears so.

723. What was the number of ships in 1849?—Six thousand, eight hundred and seventy-six.

724. What was it in 1852?—Three thousand, nine hundred and ten.

725. And in 1853?—Four thousand, six hundred and sixty-five.

726. Will you have the kindness to tell us how many ships go to Liverpool full of timber from the Baltic, and return full of salt?—As we have had no data since the war, we have not looked into the number of ships. I have not brought any returns with me, and I am not prepared to speak to the facts of the tonnage.

727. Have not the Baltic ships very much increased in timber to Liverpool?—I presume they have, from the fact that there are few British ships, comparatively speaking, in the trade.

728. Can you tell us the amount of salt that goes from Liverpool?—There is a gentleman present prepared to answer all the questions regarding salt; he represents the trade.

729. You say the lights were uncommonly well managed; we have it in evidence here from another witness, that where they are most wanted, they are badly managed; are you prepared to contradict that statement?—I was speaking comparatively; my opinion is taken from captains some years ago. I believe it is admitted that generally they were mostly tripods of coals set fire to at night, and now they have many excellent lighthouses and floating lights as well; I speak of the present as compared with some years ago. I know that within these last two or three years, great improvements have been made in the lights.

730. Mr. *Hutt.*] Have not some new lights been erected?—I understand that the old coal lights have been supplanted by other lights.

731. Mr. *Mitchell.*] You stated in answer to a question put to you just now, that you believed that there was a regulation that they would not admit vessels entering

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entering the ports of Russia that had not paid the Sound dues; are you certain that that is correct?—I am not aware of the fact, but I believe it to be so.

732. Is it the fact that no vessel would be admitted into a Prussian port without having given proof that the Sound dues had been paid?—I believe they are not admitted without having made clearance at Elsinore.

733. The answers that you gave just now with regard to the decline of tonnage, referred solely to British tonnage, and not to aggregate tonnage?—Altogether to British tonnage.

734. Are not the returns of aggregate tonnage, so far as they were made up in the year 1851, considerably in excess of the tonnage of 1849?—We should go by the tonnage, not by the number of vessels; the tonnage has not been filled in in the returns for several of the later years.

735. What was the total tonnage of 1851 as compared with 1849?—In 1851 359,000, and in 1849, 2,960,000.

736. Mr. *Bramley Moore.*] Will you at the same time tell us which of the nations got the benefit of this increase of tonnage?—In 1851 the Norwegians seem to have had a large increase, and also the Prussians; the Norwegians and Prussians seem to have had the principal increase.

737. When you spoke of an expansion of our trade with the Baltic, you did not refer to an expansion of British shipping?—We spoke of the hope of increasing the trade, rather than of an actual increase.

738. Mr. *Liddell.*] Could you, from your knowledge of these matters, state that the detention and the consequent loss of time and risk that is incurred at Elsinore, makes any important difference in the premium that is paid for insuring cargoes to the Baltic?—No, I am not aware that it is. Not being in that trade myself specially, I have no doubt it does affect them; but I am not prepared to say to what extent.

739. Mr. *Duncan.*] Have you heard the detention of vessels at Elsinore very much complained of at Liverpool?—Not a great deal.

740. Mr. *Deasy.*] You spoke of a discount being allowed by the Danish Government of four per cent. to the captain, and five to the agent; is the four per cent. an addition to the five, or is it paid upon a separate duty?—It is paid upon a separate duty; apparently we have not been able to come quite to the figures; but as nearly as possible, according to the calculation we have made, that is correct.

741. The agent gets a discount upon the goods, and the captain upon the duty upon the ship?—Yes.

742. Are you aware of other reductions in the shape of discount made by the Danish Government?—I am not.

743. Are there any expenses incurred by them in the collection of the dues? No, I believe not.

744. *Chairman.*] Have the Chamber of Commerce any plan of their own to recommend for the abolition of these dues?—They have not.

745. Are you aware of the proposition that has been made by the Danish Government for their abolition?—I believe there is a general impression that there has been some compromise offered, though I am not aware to what extent they have gone; they have had none of the facts before them.

746. Do not those whom you represent think that the Sound dues should be abolished altogether?—That is their present opinion.

747. Mr. *Mitchell.*] And that they shall be abolished altogether by means of a compensation, which should form a tax upon the whole community?—They have not offered an opinion as to the compensation, or how that compensation should be levied. I have not come prepared to say anything upon that subject.

748. *Chairman.*] You have only considered that it would be expedient to the trade that the Sound dues should be abolished?—Quite so; it is a matter of interest to the parties I represent.

749. Will you hand in the second memorial to which you have referred?—(*The same was handed in.*)

Vide Appendix.

750. Mr. *Bramley-Moore.*] From these memorials it appears that the Chamber of Commerce are of opinion that they ought to be abolished. Are you aware that there is a loan of from 4,000,000 *l.* to 5,000,000 *l.*, for which the Sound dues were hypothecated?—No; I was not aware of that.

751. Assuming that to be the fact, if you abolish these dues you would be tampering

tampering with the security of the revenues. Is not that a matter to be taken into account?—It is a very important consideration. I was not aware of that. *T. R. Arnott, Esq.* 24 June 1856.

752. Would it not be only just to require that they should be applied to the liquidation of the loan?—We were not aware of these facts.

753. Might it not influence the opinion of the Chamber of Commerce at Liverpool about the abolition of the dues, to know that that is the fact?—Certainly it might.

754. Mr. *Mitchell.*] Supposing that Denmark did not choose to pay the interest upon that debt, would not there be full power, upon the part of the creditors here, to enforce the payment of their interest, whether the Sound dues existed or not?—I do not think that that element would enter into the question. I think Denmark has large revenues that she should bring to bear, without reference to that from agriculture and cattle in Holstein and elsewhere; as far as we can judge from what has come from that country, they have great resources.

755. *Chairman.*] Have you any reason to believe that the trade of Denmark with this country is decreasing?—I have not.

Thomas Higgin, Esq., called in; and Examined.

756. *Chairman.*] ARE you a Salt Manufacturer?—I am.

757. At Liverpool?—I live at Liverpool; my works are on the Weaver, in Cheshire. *T. Higgin, Esq.*

758. Do you export salt?—Sometimes I have done so.

759. Have you exported salt to the Baltic?—I have exported it to the Baltic.

760. Have you ships of your own?—I have shipping of my own, but it consists merely of lighters employed to carry the salt down to Liverpool. I have no sea-going ships.

761. Does the salt pay the Sound dues?—Yes; it goes into the Baltic Sea and the ports in the Gulfs of Bothnia and Finland; anything passing the Sound must pay the dues; there is no exemption.

762. Is it a duty of one per cent.?—It is said to be one per cent., but in fact it amounts to 12 per cent. upon the value of the salt.

763. How do you make that out?—A cargo of salt of 500 tons is worth 250 *l.*; the Sound dues upon that would be from 1 *s.* 2 *d.* to 1 *s.* 3 *d.* a ton, which would be equal to 30 *l.* upon the cargo, or about 12 per cent. upon the value.

764. How do they make it so much as that, seeing that they profess to levy one per cent.?—I do not know, but I have been informed that it is one per cent. upon a nominal value; it is 24 stivers per last; a last is two tons English.

765. What was the date of that arbitrary value put upon salt?—1645, I believe.

766. They took the value at that time, and levied one per cent.?—I believe so; the tariff states that it is one per cent., or 24 stivers per last, which amounts to from 2 *s.* 4 *d.* to 2 *s.* 6 *d.* per last.

767. Has the difference which has taken place in the value of salt during the time of the operation of the dues made the duty now paid upon salt equal to 12 per cent.?—Yes, I believe so.

768. What is the effect of that being paid by the importer; is it added to the price of the salt?—It must be added to the price paid by the consumer.

769. Has any remonstrance ever been made to the Danish Government as to the unequal operation of the Sound dues upon that article?—Not that I am aware of.

770. Have you ever complained of it, or has any one in the same business as yourself?—No, I am not aware of it; I have not been in the trade more than eight or ten years, and during that time it has not been complained of; no complaint has been made to the Danish Government.

771. Do you think it a heavy duty to pay, considering what you get in return?—There is no return for it. It is a very heavy tax.

772. Does the 12 per cent. you have mentioned cover the light dues?—No I believe not; there is a separate charge made for lighting and buoying; this is a charge for which there is no return made or consideration given.

773. Mr. *Hutt.*] In addition to those dues paid upon a cargo of salt are there dues paid upon the ship?—Yes, for lighting and buoying the Sound.

774. Independently of the lighting and buoying, are there any other dues

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paid upon the ship?—I am not quite clear about that; I am not sufficiently informed. I have never had to pay them.

775. Do you know whether there was any alteration made in those dues after the year 1841?—There has been no alteration made in those dues since the tariff of 1645.

776. It is one of the enumerated articles in that tariff?—It is.

777. *Chairman.*] Is the trade with the Baltic in the article which you manufacture increasing?—I have not examined the exports for many years back, and therefore I am scarcely prepared to say; as far as I have examined, I say not.

778. Mr. *Disraeli.*] Has the business in salt with the Baltic increased since you were in business?—I think not.

779. *Chairman.*] Do you think it would increase if the Sound dues were removed?—Certainly the lower the prices the greater the consumption will be; the cheaper we can deliver it to the consumer the more we shall be able to sell of it.

780. Do the Baltic nations get salt chiefly from this country?—Chiefly; and a good deal from the Mediterranean.

781. Where do you export your salt to?—To Russia and to Prussia.

782. Are you exposed to any active competition with other countries in that market?—Yes, very great competition.

783. What are those countries?—The salt from the Mediterranean, and salt from Luneburg in Oldenburg.

784. Mr. *Mitchell.*] Is not it chiefly from Portugal?—I do not think the St. Ubes salt interferes with the English salt; it is a different kind of salt.

785. Mr. *Hutt.*] Are you not exposed to any competition from any country within the shores of the Baltic?—Yes; there are extensive salt-mines and works in Poland, in Russia.

786. Mr. *Duncan.*] Those countries that compete with you would also have to pay the Sound dues?—All salt passing the Sound has to pay the Sound dues; but salt made in Russia is of course exempt.

787. Is there any salt in the interior of Russia?—I believe salt is produced to a considerable amount in Russia, in the interior.

788. Have you any idea of the price that has been given for it?—No, I have not.

789. *Chairman.*] Does this salt that competes with yours come in British ships from the Mediterranean?—Yes, and under all flags; there are a good many ships owned by Englishmen, I believe, which trade between the Mediterranean and the Baltic, and then again between the Mediterranean and England.

790. Do you know the amount of salt that is exported from England to the Baltic?—It is not less than 100,000 tons annually.

791. Can you tell us whether it has increased of late years?—It has fallen off during the war very considerably.

792. But you do not know whether, generally, it had been increasing before that time?—No, I think not.

793. Do you know what proportion of all the salt passing the Sound is exported from England?—About two-thirds.

794. What do you suppose is paid annually to the Danish Government for that one article?—About 6,000 *l.* is paid on English salt; not less than that.

795. Mr. *Mitchell.*] Are you aware in the interior of Russia the British salt has an active competition to sustain with salt manufactured in Russia?—I believe it is so.

796. Mr. *Duncan.*] Do you think that the 10 or 12 per cent. of Sound dues has an effect upon British salt imported into Russia?—It is a very heavy tax; 1*s.* 2*d.* a ton spent in carriage into the interior would enable us to sell a great deal more salt.

797. Mr. *Liddell.*] Has the cost of production of salt undergone a considerable reduction in the course of the last 10 years?—No, I think not; it has remained pretty much the same.

798. *Chairman.*] Have you ever heard complaints of the detention of ships freighted with salt at Elsinore?—I have heard that it has been stopped, and complaint of it has been made.

799. Do you represent the trade generally upon this subject?—I have been asked to give evidence before this Committee on behalf of the salt trade.

800. Do you mean the salt trade of England?—Of Cheshire.

801. Is

801. Is not salt manufactured in Worcestershire also?—Yes, and in Gloucestershire; a good deal of the salt exported from Hull and Grimsby is made in Gloucestershire.

802. Mr. *Duncan.*] Can you state the general freight for salt to the Baltic from this country?—It varies from 10 *s.* to 20 *s.*, according to the time of year; it will be probably about 10 *s.* or 12 *s.* on an average.

803. Mr. *Hutt.*] What do you pay now for freight to St. Petersburgh?—The freight to St. Petersburgh at the present time I believe is about 15 *s.* a ton; at the conclusion of the war it was 25 *s.*

804. Mr. *Bramley-Moore.*] Where are your works situated?—At Northwich and Winsford.

805. Does your salt come down the Weaver?—Yes, my salt comes down the Weaver.

806. Do you send any by land?—No, I do not.

807. Is there much sent by land?—There is a good deal sent by land to Hull.

808. Is there any sent by land to Liverpool?—None is sent by land to Liverpool; when I say none, there may be 10 tons a year, or something of that kind. There is a good deal at times on the railway between Warrington and Hartford.

809. That is going to Hull?—Yes.

810. Can you tell us the difference of cost between sending salt by railway to the east coast and taking it down the Weaver?—I can tell you the price of salt in Hull, and the price of the same salt in Liverpool. The price of salt in Hull is about 17 *s.* a ton; the price at Liverpool of the same kind of salt, would be about 10 *s.*

811. Making a difference of 7 *s.*?—Yes.

812. What would be the difference of freight from Hull and from Liverpool to the Baltic?—It varies; about a month ago I had an order brought to me, which I had to execute, either at Hull or at Liverpool, at whichever port I could do it cheapest; I shipped it from Liverpool at 2 *s.* a ton cost and freight less than I could have shipped it at from Hull.

813. What was the price of salt 10 years ago?—I do not remember; I should think about the same price that it is now; about 10 *s.* or 12 *s.* a ton, on board ship. It has not been above 14 *s.* a ton for the last 10 years.

814. Mr. *Liddell.*] Is not that exclusive of the years of war; did not you tell us that last year salt was at a much higher price?—It is inclusive of the years of war.

815. You said there was a good deal of competition with the salt of the Mediterranean; are you not aware that a number of vessels from the Baltic go to the Mediterranean and take salt to the River Plate, in preference to taking salt to the Baltic?—I believe that there is a considerable trade of that kind.

816. Do not the bulk of them only go back when there is no prospect of going forward on account of the season?—I presume so.

817. Can you give us any return of the salt sent from Liverpool to the Baltic?—I have the average of it for three years, exclusively of the two years of the war; and from that I find there were from Liverpool about 70,000 tons annually, and from the east coast about 30,000 tons annually.

818. Can you lay before the Committee any return showing the course of the trade for five or eight or ten years, and whether it is declining or increasing?—In 1849 the exports of English salt was 10,000 tons to 12,000 tons larger than it has been in any one year since.

819. Do you know anything about an allowance that is made by Prussia to ships coming to her ports?—No.

820. Mr. *Disraeli.*] Do not your cargoes go down the River Weaver?—Yes.

821. Do you pay dues to the River Weaver?—Yes, we do; we pay 1 *s.* a ton to the trustees of the River Weaver upon every ton of salt that comes down the Weaver.

822. Is not that almost as heavy a duty as you pay coming through the Baltic?—Quite as heavy.

823. *Chairman.*] Do you get any value for that duty beyond the right of passage down the river?—Very little; 10,000 *l.* a year is ample to keep up the navigation and build new locks, &c., and yet 50,000 *l.* a year is raised.

824. What do they do with the excess?—It is paid to the county, in aid of the county rate, and consequently expended in the erection of gaols, asylums, and any other county work.

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825. Have they built any churches out of that fund?—Three churches have been built, according to their Act of Parliament.

826. Out of the salt dues?—Out of the salt dues; they also charge a toll of 8 *d.* per ton on the coal, &c., which is used in the manufacture of the salt, which amounts to nearly 5 *d.* a ton on the salt, besides the 1 *s.* a ton upon the salt coming down the river.

827. Mr. *Bramley-Moore.*] Those dues having been progressive, your salt trade must have increased?—The production of salt has increased.

828. Have not these dues gone up in a short time from 20,000 *l.* to 50,000 *l.*?—Not in a very short time. Salt can be made upon the sea-shore anywhere. I am not aware whether it is made on the coast of Russia or Sweden, on the shores of the Baltic; but if it is made there, of course it is free of Sound dues.

Christian Allhusen, Esq., called in; and Examined.

C. Allhusen, Esq.

829. *Chairman.*] ARE you a Merchant in Newcastle-upon-Tyne?—I am a Merchant and a Manufacturer of Newcastle; and I appear on behalf of the Chamber of Commerce at Newcastle. Perhaps I may state that the question of the Sound dues is one which affects the east coast of this country much more than the west coast; and any decrease of trade which may have taken place on the west coast, I have no hesitation in saying, has found its way to the Tyne and to the Humber, owing to the facilities which railways and canals have afforded to trade. The total trade to the Baltic, I should say, has rather increased than decreased, as stated by some of the gentlemen who have come here.

830. The trade, generally, of the Baltic has increased, in your opinion?—From the east coast it has increased unquestionably, though each successive year does not show an increase, which is easily accounted for; as war, bad harvests, or other circumstances naturally influence the annual returns.

831. The goods shipped coming by rail from the west?—The goods shipped coming by rail from the west, and also salt coming by rail and by canal; many of the ships which arrive with cargoes from the Baltic have to return in ballast, and therefore rather than do so they will take a very cheap freight; so that adding the cost of conveying the goods from Liverpool to the east to the freight from the east coast to the Baltic, the total cost of conveyance in most cases is less than it is from Liverpool direct to the Baltic ports, and of course there is more expedition in the route *viâ* the East coast.

832. Have not the Chamber of Commerce of Newcastle recently given some consideration to the subject of the Sound dues?—The Chamber of Commerce have taken considerable interest in that question, and it appeared to them of so much importance that I was requested to appear here on their behalf; I hold a statement in my hand which is headed, "Comments on Sound Dues; Reasons why they should be abolished, and Proposal for their Liquidation."

833. Does that paper contain the result of the deliberations of the parties you represent?—It contains the result of the deliberation of the parties who have been deputed to consider the question. It is as follows; "The objections to the present system are easily described. The detention of ships which must necessarily take place is injurious to their owners; the payment of a passing toll to a foreign state, which neither produces or consumes the article taxed, is more or less objectionable; the risk attending the detention of vessels at Elsinore is a matter of serious importance; many ships have received injury whilst tacking, and many a passage has been lost in consequence of the obstacles which are produced by the present system. The expenses caused by a ship stopping at any port may be classed under two heads, namely, as 'avoidable,' and 'unavoidable' expenses; the latter are not heavy, and must naturally be paid by the owner; but considering that Elsinore is looked upon as a half-way house, and that it affords all the temptations generally held out to captains and sailors at places similarly situated, it is not to be wondered that much unnecessary delay and expenditure should be incurred. If the passage of the Sound were as free as the passage of the British Channel, captains could not land without assigning some sufficient reason to their owners. Considering then that the existing system is injurious to commerce generally, it follows that the country at large is interested in its removal; presuming the claim of the Crown of Denmark to be grounded on treaty or some other sufficient basis, to induce

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Her Majesty's Government to continue the payment of dues or to give some equivalent in lieu thereof, it becomes only necessary to consider the proposition for a settlement made by the Danish Government. I have perused the correspondence laid before the House of Commons; I am of opinion that the principle of classification of dues as described in Tableau C., page 40, is a just and fair one, but the basis should be improved by the introduction of the years now omitted; if this point however were conceded, I am of opinion Her Majesty's Government would confer a benefit on the country if the proposition of the Danish Government, so modified, were accepted. In making this statement, I take it for granted that the sums inserted in the accounts are *the sums which actually reached the Danish treasury*. Presuming the sum of 10,126,855 rix-dollars, or about 1,125,227 *l.*, to be reduced to about 1,000,000 *l.* by the adoption of this improved basis, it is not too much to say that the burthen which the payment of this sum would create is very considerably below the present taxation upon commerce and shipping. For this assertion I give the following reasons. It is well known that the agency houses at Elsinore generally allow 1 *l.* sterling or more to those who address ships to them; that captains receive a per-centage out of the dues charged to owners of goods, and that they receive fees and presents, all of which, though in the first case paid by the agency houses, must ultimately fall to the charge of the merchants and shipowner. Disbursements of this sort, and the several items which appear in the accounts of all ships passing, must amount to a very serious sum; possibly to as much as the sum touched by the Danish Government. I produce a draft for Sound dues which shows the principle upon which the agency houses reimburse themselves for dues paid on merchandise. I also produce an account of a ship's clearance, both up and down. This account is of a very moderate nature; nevertheless it proves that in this instance, the amount received by the Danish Government is only slightly in excess of one quarter of the sum paid by the owner. It is almost unnecessary to state that all taxes on commerce, though in the first case paid by the importer or the exporter, are prejudicial to the national interest. As competition is more likely to increase than otherwise, and as the maintenance of our commerce depends to a great extent upon our power to sell cheap, every charge removed will naturally increase our prosperity. Though I express these opinions, I fully concur that the tax, so long as it has to be borne, should be made a special tax on the Baltic trade. The course of procedure which I would suggest is, that each article imported from the Baltic be subjected to a charge in lieu of the Sound dues to about the same amount as is now paid at Elsinore. That each English vessel be subjected on her departure for the Sound, and on her return from the Baltic, to a charge in substitution of the dues now paid at Elsinore. That a separate account be kept of this fund, out of which the annual interest on the indemnity to be paid to Denmark should in the first case be discharged, the surplus being invested. That this special tax be discontinued so soon as the surplus, with accumulations, shall have liquidated the original outlay. That no deduction be made for collection. That this account be published annually, and that it, if possible, be made a condition of the general treaty that the several other governments agree to adopt the same principle. The respective governments might collect the substituted dues without much or any expense; but supposing there be a slight disbursement, the several nations could well afford so small a contribution in a matter of so much importance. I conceive that, with the power of borrowing at about 3 ½ per cent., the principal sum of 1,000,000 *l.* is pretty sure of being liquidated within 15 years. However, if a settlement of the question should be arrived at by the payment of a fixed sum, I would strongly urge that provision be made for securing not only the unimpaired maintenance of all existing lights, buoys, and other facilities now afforded by Denmark, to shipping and commerce in the Sound and the Belts, but that a proper principle be laid down which provides for the construction of additional, and the substitution of improved lights and other facilities which future requirements may suggest. I would recommend that a certain portion of the intended indemnity be invested to meet this case, and that Commissioners be appointed by the contracting powers, with authority to do, without hinderance, what the majority may determine." The estimate which I have attached for the liquidation is to this effect: "The duties in respect of merchandise and light dues paid at present are as follows: merchandise, 613,055 rix dollars; lights, 38,935 rix dollars; making a total of 651,990

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651,990 rix dollars, which, at the rate of half-a-crown per dollar, would be equal to 81,498 *l.* 15 *s.* The interest upon 1,000,000 *l.*, at 3 ½ per cent., would be equal to 32,500 *l.*; the balance of 48,998 *l.* 15 *s.* would therefore represent the positive and immediate gain to the nation. I assume the future payment in respect to merchandise, lights, and passing tolls to produce 100,000 *l.*, a very moderate estimate; it follows therefore that nearly 70,000 *l.* will accrue annually in the form of a liquidation fund." This statement has been made out after a careful consideration of all the difficulties which attend the matter; and I believe, unless it be considered preferable to pay the amount to the Danish Government at once, out of the Consolidated Fund, this method is about the only feasible and practicable mode of reimbursing the Government.

834. Is the Committee to understand that in your proposition for abolishing these dues you would fix the charge on the Baltic trade exclusively?—Precisely so.

835. And you propose that a duty is to be levied upon the ships when they return here?—Yes; the duty on the cargo should be collected on the ship's return from the Baltic, and the dues in respect of the ship, and also the lights should be paid on her departure for the Baltic, and on her return.

836. And a duty also is to be levied on arriving at their destination?—It would have to be levied at their destination by the governments where the cargoes are discharged; a principle which would provide each nation with means to liquidate the indemnity.

837. Who is to collect the dues for the Danish Government?—The dues would have to be collected by each of the Governments paying a sum in discharge of those dues to the Danish Government.

838. Then they are to keep what they collect, and to pay the Danish Government an indemnity?—Quite so; if our government consent to pay 1,000,000 *l.*, for which 100,000 *l.* shall be received each year in respect of those dues, it would save the merchant all the delay, risk and expense which now attends the clearance at Elsinore, and it would further give something like 70,000 *l.* annually towards the liquidation of the indemnity.

839. Would not the trade be charged as it is now?—Yes; but the dues would cease after a certain period.

840. If the additional burthen on the trade falls upon the consumer, would not the consumer still pay it?—Unquestionably so; but if our Government is under treaty its election will have to be made between conforming to the treaty, or doing something of the sort described.

841. How long do you contemplate that this system would last?—I mention 15 years in this document; but in my opinion it will hardly last 10 years; moreover, I am pretty satisfied that the real tax upon British commerce at present is at least equal to 200,000 *l.* I have not the slightest hesitation in fixing that amount. By doing so, however, I take into account the natural consequences, which result from the ships being detained at a half-way house, as Elsinore may be considered.

842. *Chairman.*] You have spoken of "avoidable" and "unavoidable" expenses, estimating them both together at 200,000 *l.* a year?—Yes; I have a copy of the clearance of a ship of moderate size, for which the total sum received by the Danish Government for the upward voyage is 4 specie rix dollars, 24 stivers, but the charges introduced into the account amount to 16 specie rix dollars 12 stivers.

843. Mr. *Disraeli.*] Do you think that the British commerce virtually pays an amount equal to the whole amount received by Denmark for the Sound dues?—No doubt of it. It is a matter tolerably well known that when captains arrive at a place of that description, where a certain amount of money is handed over to them, as it were by way of present, they do not always hurry themselves to get away; and it does not unfrequently happen that the sailors follow their example, and therefore there is a considerable degree of detention following that stoppage: the sum total borne by commerce, therefore, cannot well be less than my estimate.

844. Are you aware that the whole amount of Sound dues paid to Denmark by all the other countries is about 200,000 *l.*?—£. 230,000 *l.*; but that sum only comprises the dues paid upon the merchandise, and it does not comprise the incidental expenses; for instance, in the case I have mentioned, all that the Government receive is about four dollars, which is about 20*s.* sterling; nevertheless the captain's account is 16 dollars, or four times as much.

845. *Chairman.*]

845. *Chairman.*] Will you hand the papers to which you have referred in to the Committee. (*The same were handed in.**)

846. Did not you state that the Danish Government do not receive more than one-fourth of what is paid for the Sound dues?—Yes; the light dues, taken into account in the Danish calculation, is about one-fourth of the charge to the ship.

847. You do not mean to say that they do not get as much as they are entitled to?—I rather think they take in some cases more duty on cargoes than the treaty which is now in existence between the two Governments justifies, but I am not able to give the details.

848. We have had it stated in evidence here that the Danish Government only get 40 per cent. of what is paid for Sound dues; are the Committee to understand you to state here that only one-fourth of what is charged to the cargo and the ship is paid to them?—I state that out of a ship's account of 16 dollars, four dollars and some stivers only found their way into the Danish Treasury; but my reply had no reference to the ship's cargo.

849. Are the Danish Treasury entitled to those incidental expenses which you have classed as "avoidable expenses"?—They arise out of the necessity of paying the dues.

850. The Danish Government is not entitled to them?—They are attendant expenses, but the Danish Government is not entitled to them, and indemnity is not claimed in respect of them.

851. If the Danish Government are not entitled to them, we are not to compensate them for all that you lose?—Not by any means; my object in showing the account is merely to show that the sum introduced into the correspondence between Denmark and this country is a much smaller sum than is actually paid by the commerce of the country.

852. You do not dispute the accuracy of their returns of what has actually been paid by the trade of different countries?—I do not dispute them, but it would be desirable to know that the figures represent the sums which reached the Treasury.

853. If you consider anything inaccurate, it is that they have rather understated it?—I do not know what basis they have taken, whether they have taken the clear receipts or the amount which they have a right to charge by the tariff; until the system upon which this return has been made out has been fairly investigated, any observation must entirely be a surmise. Here is a bill which was lately passed upon myself for the Sound dues; it was an amount paid upon goods which were worth 1,680 *l.*; the bill of lading being "to order," it was not known that I was the receiver of the goods; these were goods coming from the Baltic, from St. Petersburgh; nevertheless, as is customary at Elsinore, one of the agency houses advanced the money for the duty, and then drew a bill upon the unknown owner of them, which they transmitted to London, and from London it found its way to Newcastle, until I was discovered; and the total amount of compensation to the agency house in this particular instance was something like 5 *s.* Now it is altogether unreasonable to suppose that that is the entire compensation which the agency house receives, therefore I suppose that the Government make certain allowances to the agency-house for disbursing money, as well as to the captain for giving a faithful report of his cargo; but that, of course, is a surmise which can only be ascertained by seeing the details from which the sums introduced by the Danish Government are derived.

854. These are precautions taken by the Government, to prevent their being defrauded?—Quite so; the Danish Government might find it an unpleasant matter to stop any British ship by compulsion, therefore they stop them by other means; they give the captains so much for rendering an account of their cargoes.

855. Had they any suspicion that the bills of lading are not always correct?—I do not think that they have been correct in all cases.

856. Mr. *Disraeli.*] Do you think that the agency houses have a commission from the Danish Government?—I think it must be so.

857. Mr. *Deasy.*] Have the captains a per centage upon the duty or upon the goods?—The captains get four per cent. upon the duty paid in respect of merchandize.

858. Mr. *Liddell.*] Did not you state that you consider that the Sound dues are an especial tax upon the Baltic trade?—I do.

859. Are not the articles imported from the Baltic, such as timber, tallow, flax,

* *Vide* Appendix.

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flax, and so forth, articles of strictly general consumption?—Unquestionably so.

860. Would not any increase in the price of these articles in consequence of the payment of these Sound dues be paid by the general consumer?—Yes, the increased price is naturally to be paid by the general consumer; but the consumer on the other hand has other markets to go to, and therefore it is an exceedingly difficult question to settle who in this particular case pays the dues; because if the British merchant can buy tallow from America or Australia, at the same price he has to pay in the Baltic, he would never think of going to the Baltic, where he has to pay the Sound dues into the bargain.

861. Do not you think that the importations from America and Australia have shortened the supplies of the same articles from the Baltic?—No, I should say not; and I may add that it is not at all likely that the Baltic trade will decrease. I think it is much more likely to increase.

862. Were it not for the fact that the larger freight is to be paid in trading with the more distant countries, such as Australia, would not they compete with the articles which pay the Sound dues?—There are many circumstances which affect the prices; but as a general rule, there can be no question that so long as the Sound dues exist, the dues must either be paid by the producer in the Baltic or by the consumer in this country.

863. In case of these Sound dues being capitalised and bought up in this country, do not you think that many of these articles, being articles of general consumption, the cost of indemnifying the Danish Government should fall upon the community at large?—I am of opinion that the consumer pays the largest portion of it, because there is no doubt whatever that the cheaper he can purchase what the Baltic can supply, the better it is for him; but as to those articles which he has a chance of procuring elsewhere, the consumer in this country has a choice of markets; and that choice exists with regard to most of the articles sent from the Baltic.

864. Mr. *Mitchell.*] Are you aware that all the leading articles which are sent from the Baltic except corn and wood (all such articles as flax and tallow) are shipped to this country in the greatest proportion from the Baltic?—There is no doubt that that is the case.

865. The proportion of tallow from Australia and America together does not amount to 20 per cent. upon the amount shipped from the Baltic, does it?—I should say that the rate of importation from the Baltic is very much more than that from Australia and other parts.

866. Are you speaking of the state of things since the beginning of the war?—I should say during the last 10 years. I have not exactly a classified account of these things, but I think there must be a greater difference than 20 per cent., nevertheless those particular articles are mainly imported from the Baltic.

867. *Chairman.*] Are you taking Sydney into account?—Yes. I am considering the importation from Sydney, and from the Cape, and from the East Indies, and at times from Italy.

868. Do we get any from South America now?—Yes, and from North America; also the trade changes very much indeed; in certain seasons some countries have very little to spare; and at other seasons again they have plenty.

869. Mr. *Bramley-Moore.*] Have not the exports of tallow very much increased from the River Plate during the last four or five years?—I have no comparative account; I could not answer that question with any degree of certainty.

870. Have the exports from the Cape increased during that period?—I think that from the Cape the increase has been considerable.

871. As well as from Sydney?—Yes, particularly to Liverpool; Liverpool lies conveniently situated for that description of trade.

872. Has not the high price of tallow during the last few years given an impetus to other trades; has it not increased very largely indeed the production of palm oil?—I have no doubt whatever that the great increase in the production of palm oil has been owing to the high price of tallow; it would have been impossible to satisfy the demand for fatty matter if a large quantity of palm oil had not been imported into this country.

873. Has not that increase been produced, in a great measure, by the war?—Yes; but even prior to the war there was a constant increase in the importation

tation of palm oil, and the very high price of tallow has encouraged that importation.

874. Are not there several new descriptions of oil imported into this country at present; is not there a great deal of cocoa-nut oil imported?—Yes, a large quantity.

875. Are there not several other new oils which were never heard of before the last few years?—Yes; they have been introduced owing to the great demand, and their importation has been encouraged by the high price of tallow.

876. We are not dependent upon one country; there are so many supplies that come forward when we are in distress?—We are not dependent upon one country; but the more countries we have to go to the better it is for us.

877. Has not the war produced supplies and places which we never dreamt of a few years ago?—Yes, and I think the general result of it we shall discover by and by.

878. Mr. *Mitchell.*] Did not the war produce an advance of 20 per cent. in the price of tallow?—Yes; and it drove us to seek supplies from other sources, which will come into competition with Russian tallow; and ultimately this article may be lowered in price in consequence of the rise referred to.

879. *Chairman.*] Do you know what the duty upon tallow at the Sound is?—It is about one-half per cent.; the bill which I handed in refers to a value of 1,680 *l.*

880. Mr. *Mitchell.*] Does not that bill specify 2,468 po's, which are equal to about 40 tons of English weight?—Yes.

881. And was not the duty upon 40 tons of tallow 8 *l.*?—Yes, including the expenses, the tallow cost in Russia 42 *l.* 10 *s.* a ton; there were about 40 tons, which makes the price about 1,700 *l.*, and the payment made upon that sum is not quite 8 *l.* I believe the duty is charged correctly, but it is very difficult to get a tariff of the dues which can be legally collected; at least, I have not been able to lay my hands upon one.

882. *Chairman.*] Do you mean to say that you cannot get at the amount which is paid, seeing that we know what they charge, and that we know the value of the goods which are imported and exported; cannot the tariff be easily ascertained?—No doubt such a document does exist.

883. Does not the tariff profess to be one per cent.?—I am told it professes to be one per cent.; and why it should be a half per cent. in this case remains to be explained.

884. Are the Committee to understand that by the plan which was proposed on the paper which you read just now, for getting rid of these dues, by which the Baltic trade should still pay them, but should pay them in a different way, the burden upon the trade would fall at once from about 200,000 *l.* to 72,000 *l.*, which is what the Danish Government would expect from the British trade?—Precisely so. I estimated the duty, lights and dues, together with incidental charges, at 200,000 *l.* per annum.

885. You say that instead of 72,000 *l.* it is nearly 200,000 *l.*?—The real expense incurred and paid by the commerce of the country is estimated at 200,000 *l.*

886. The plan which you propose would reduce the amount from 200,000 *l.* to what is actually charged by the Danish Government?—No doubt it would do so, but if the existing difficulty were not to be removed until five years shall have expired, I consider that by the expiration of that period we shall have paid in expenses the amount which will now settle the matter, because if we multiply 200,000 *l.* by five, we arrive at the sum of 1,000,000 *l.*

887. Mr. *Hutt.*] You would relieve the commerce crossing the Sound from all dues that do not legitimately appertain to the Crown of Denmark?—Quite so; and I would levy the dues in all cases, in the ports of arrival.

888. Are you aware of any objection on the part of the Custom-house authorities to such a plan?—I have reason to believe that the Custom-house authorities would object to this improvement; but their objections are not well grounded.

889. *Chairman.*] What is the objection which you apprehend would be raised by the Custom-house?—I believe that it will be made out that the revenue cannot be protected upon the ground that ships trading to the Baltic will touch at some other place and get a new clearance, and arrive here without being subject to that particular payment; but the objections which have been made in former years

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years to similar improvements, I think, ought to have satisfied the Custom-house authorities that their objections in general have been very ill-based. There was a very serious objection, I believe, at the time the coasting trade was thrown open, *i. e.*, when the Navigation Laws ceased to have effect upon the coasting trade; but I believe, up to this time, notwithstanding the objection which was then made, not a single instance has been proved where any evasion has taken place; and, therefore, I do not attach the slightest importance to any objection which the Custom-house authorities may make to the adoption of the proposed plan. Their objection I believe is, that a ship laden with a cargo from the Baltic would proceed to Hamburgh, and discharge a portion of her cargo there, and take a new clearance; it is about as far-fetched an argument as ever I heard. In the first place, it would incur additional risk, and it would further involve collusion between the owner of the cargo and the ship captain. Then when he arrives in the Elbe, or at any other place, he would have to pay port dues; it would therefore really come to this, that until we discover people who would throw away 10 *l.* to save 1 *l.*, those difficulties cannot arise. Any one acquainted with the subject would at once say that the objection cannot be sustained.

890. Did not you say that the Danish Government pay the agency houses and pay the captains, because they think they may be deceived?—I think they pay them both for assisting in the collection of dues on cargo.

891. Must there not be a collusion between the owner of the vessel and the captain in order for that to take place?—That is quite a different matter; it is an amount paid for a certain service which the captain is to render; for how is the Danish government to know what goods are on board of a ship unless the captain gives an account.

892. Do not they discover that from the bills of lading?—Precisely so; the captain has to show his manifest and bills of lading; but whatever the treaty between Denmark and this country may be, I am not certain that it is clearly expressed that a captain can be obliged to show all his papers, or to render accounts.

893. Are not you assuming his papers to be dishonestly made out?—Not in the least. But according to the plan which I have proposed, supposing he were dishonestly inclined, he could not evade the dues and duties without the disbursement of a larger sum; it is not therefore likely that he would do what the Custom-house authorities appear to apprehend.

894. Mr. *Deasy*.] Do you think there would be any difficulty in collecting the tax from the vessels on the part of foreign governments?—That remains to be ascertained; but I should say not. I think that the Baltic nations understand perfectly well that if they can in time get rid of the dues they will be the principal gainers by the change. Every ship from a Baltic port is annually subjected to two detentions whenever she goes on a voyage to the North Sea, whereas only a certain number of our vessels trade to the Baltic. It is in our case a partial difficulty; in their case it is a constant disadvantage.

895. Mr. *Duncan*.] You have put in a paper before the Committee of the charges of clearance of a vessel of 265 tons; was not 16 *l.* 8 *s.* 1 *d.* the amount of the charge upon the vessel?—It was the amount of the disbursements of the captain.

896. Of the upward and the downward trade?—Precisely so.

897. Will you state how much of that goes into the Treasury of the Danish government?—Nine specie dollars, which is equal to about 2 *l.* of our money.

898. So that of the 16 *l.* 8 *s.* 1 *d.* that is chargeable upon this vessel when passing the Sound, only 2 *l.* goes to the Danish government?—Precisely so.

899. So that the remuneration that would require to be paid for this 16 *l.* 8 *s.* 1 *d.* to the Danish Government would be 2 *l.*?—Simply the 2 *l.*; but it must not be overlooked that there are certain charges in this amount for articles which are a benefit to the owners; what I have handed in is a copy of a legitimate account lately rendered by a general agent.

900. Have you ever passed the Sound yourself?—I have.

901. Is it not the fact that there is a Russian quarantine station at Elsinore?—I think there is, but I do not recollect positively.

902. Would not the existence of such a quarantine station occasion a detention in every case of a vessel bound to Russian ports going up the Baltic?—If the

the Russian government made it a *sine quâ non* that they shall call there, they must stop; but I presume that would only be the case in case there were cause for it; a vessel going with a clean bill of health, I should fancy, would not be stopped.

903. Would it not occasion some detention?—I rather think not, because I think there is always a notification given when ships are to be stopped; but I am not sufficiently conversant with this particular subject to be able to state facts.

904. *Chairman.*] Might not such a difficulty as that be the subject of arrangement between the two Governments?—Certainly.

905. Mr. *Liddell.*] Can you state to the Committee the annual amount of tonnage that leaves the Tyne, engaged in the Baltic trade?—I am afraid I cannot; but I recollect that some years ago, when I was largely engaged in the trade, I used to despatch and receive between 400 and 500 cargoes a year.

906. Can you give the Committee any general idea of the extent of the Baltic trade?—No, I cannot precisely; but I know that a larger number of vessels pass from Newcastle and Sunderland than from any other port of the kingdom; the total number of British vessels that passed the Sound in 1853 was 4,655.

907. Can you inform the Committee what proportion the North country trade bears to the whole trade of the country?—Yes. I think Sunderland and Newcastle have more ships than London or Liverpool, and a great many of them are engaged in the Baltic trade.

908. Mr. *Mitchell.*] In point of fact, did not the actual port charges, independent of the goods, amount to 8*l.*, out of which the Danish Government got 2*l.*?—The port charges amounted to 8*l.* in this particular case, though a boat had not been employed; boats are generally employed; it is only in fine weather, and with a steady crew, that the captain can go on shore in his own boat; if he had employed a boat he would have been charged 1*l.* or 2*l.* more for each voyage.

909. And do you know that the Danish Government only gets 2*l.* from that 8*l.* which is paid at Elsinore?—Yes, the Danish accounts prove it.

910. Mr. *Duncan.*] Would not all this be saved to the trade of this country could we make an arrangement as to that 2*l.* to be paid to the Danish Government?—It would, unquestionably.

911. *Chairman.*] Why do you propose to lay the expense of abolishing the Sound dues upon the trade exclusively, if there is a question of arrangement with the Danish Government; you have allowed that the expense falls upon the community, why should the community then not be charged for getting rid of it?—It is an awkward matter for the Chancellor of the Exchequer, after an expensive war particularly, to advance 1,000,000*l.*, unless he knows where he is to be reimbursed.

912. It is out of regard to the Exchequer that you propose this plan?—Yes; it is to surmount a difficulty; moreover, I have a notion that the principal charge in this case would really fall upon the Baltic. If the articles produced in the Baltic are to be taxed, and we can get the same articles in other countries where this tax is not to be paid, it is reasonable to suppose that the Baltic producer has to pay a considerable amount of the tax. I think the Baltic trade will defray one half at any rate.

913. Mr. *Bramley-Moore.*] You admit that the shipping has a beneficial interest of its own?—The shipping receives certain advantages from the lights.

914. And paying this sum out of the Consolidated Fund, would not you benefit a special interest?—Precisely; you would be paying for the benefit of the shipowners a special sum which was hitherto taxable upon the ship.

915. Would not the shipowner get the advantage of not paying these expenses if your plan were carried out?—The shipowner would have to pay a certain amount in this country instead of an equal payment at Elsinore.

916. If the Sound dues were completely abolished, would there not be a little more capital brought into the trade?—Everything that facilitates trade increases it.

917. In fact, would there not be more competition in it?—There might possibly.

918. But if the charge were still kept up among the trade, there would not be more competition?—It would slightly affect the competition, I dare say, but I consider that the total sum paid annually for lights and dues on ships, and duty on cargoes, which does not amount to more than 80,000*l.*, is a very small sum

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as compared with the injury which results from the detention the ships are subjected to at Elsinore; the tax is bad, but the detention is worse, and more costly.

919. Would not it be a great relief to a Baltic ship not to pay the Sound dues?—Yes, it would be a great relief to the Baltic shipowner and to the owners of ships generally.

920. Would they feel the advantage more than we should?—They would feel the advantage more than we should, because they are constantly subject to it; they cannot go out of the Baltic without passing the Sound; the Baltic ships are somewhat differently situated from our own, because the Baltic ports are closed during the winter; it is therefore almost a general thing that by the month of November their ships make their way home; there are not, therefore, many vessels in the Baltic which do not pass the Sound twice or three times each year; consequently, the injury to the Baltic shipowner is greater than that to the British shipowner, nevertheless no Baltic nation has the same number of vessels in the Sound; notwithstanding that they are obliged to go there on all occasions. This is proved by the tables which show the number of clearances; the Prussians, who have the largest number of vessels of any of the Baltic nations, had 3,463 vessels at Elsinore, whilst we had 4,685 vessels.

921. Do you think that the Prussian vessels would increase more than ours, if the dues were not paid?—I think it is very likely that they would increase, but if the Prussian vessels were to increase, it would not injure the British shipowner; we shall not stand still whilst others increase.

922. If the Sound dues are to be abolished, must they not be abolished for every country?—Unquestionably so; it would never do to have an isolated arrangement.

923. Would it do to abolish them except upon that certain principle?—No; I should say not.

924. It would not do for Prussia to pay a certain sum, and thereby to obtain exemption from the dues, and for us to continue to pay the charge?—It would be unreasonable, because in that case the Prussian ship would be given a preference over our ships.

925. Therefore in looking at the question, we must make a general principle?—Yes; the only difficulty to such an arrangement would appear to exist with regard to America; from what I have heard in this room, I have no hesitation in saying that the Baltic nations have outwitted the Americans for once.

926. What are you referring to?—To their forbidding a vessel from America to enter a Russian port unless she can produce her clearance at Elsinore; and if that system be continued, you may rely upon the American ships still continuing to pay Sound dues.

927. Mr. *Deasy.*] That would be no protection with regard to the ships going down?—No; it would be no protection with regard to the ships going down; but they will find a remedy for that in all probability, as they have found one on the other side.

928. What remedy will they find for that difficulty?—Possibly they may demand payment of Sound dues at the port of clearance; but as they have found a remedy in the other case, it is not unreasonable to suppose they will get the better of the Americans in the second instance also.

929. *Chairman.*] Do you say that you did not know before that Russia demanded proof of payment of the Sound dues from any vessel before it was admitted into her ports?—No, I do not.

930. Then of course you did not know that Prussia does the same?—No, I did not.

931. Mr. *Mitchell.*] Are you aware that the trade from the Baltic is much more valuable than the trade to the Baltic?—Yes.

932. Then the regulation of Russia to which reference has been made can only guarantee the payment of the Sound dues with reference to the voyage out, and not with reference to the voyage back?—Certainly; but if they guarantee the payment one way, I think they will find some mode, when they are put to the test, to guarantee it the other way also.

933. *Chairman.*] Will you explain to the Committee what are the views of those you represent about keeping up the lights?—It is a matter of very serious importance that the lights should be kept up with efficiency in the Baltic, particularly in the early and late seasons of the year. It is a very dangerous navigation; and

and it would never do to pay a certain amount of money to any foreign government to maintain those lights during all times to come.

934. Do you mean that you would not leave it to any foreign government, or that you could not rely upon the Danish Government?—I should not be disposed to rely upon any government in such a case.

935. How would you secure the keeping up of the lights?—I would keep a certain amount of money in hand, and see to the application of it. It is perfectly true at present that the lights are good and efficient, but in 10 or 20 years new discoveries may be made; and it would not be reasonable to deprive the navigator of the Baltic of those discoveries.

936. Will you state precisely what your plan is, and whether it is one which you think the other nations would agree to?—A certain amount of the proposed indemnity should be retained for the maintenance of those lights. I see no just reason why, if the Danish Government comes to the respective governments, and asks for a certain sum of money, which has been considered for some reasons as the proper proportion to be paid to them in respect of present receipts and future disbursements, some plan of this sort should not be followed.

937. Do not we at present pay so much to the Danish Government for keeping up the lights?—Yes, we do; and I recommend that the contracting powers should retain a certain amount of money in the hands of a Commission, and that the Danish Government should consent to the future disbursements for those lights being made by that Commission.

938. Mr. *Hutt.*] Do you propose to place the administration of those lights in the hands of the maritime states?—In the hands of the several governments who pay the compensation to the Danish Government; it would, in my opinion, be no hardship to Denmark, but rather an advantage.

939. Mr. *Deasy.*] You spoke of paying a fixed sum: would not the object be as well effected by paying an annual compensation to Denmark, in lieu of the 200,000 *l.* which she at present receives from the dues?—As far as England is concerned, I dare say that it would be as good a plan; but the question is whether the Danish Government would like it quite as well; because the Danish funds bear five per cent. interest at present. If the Government could get the amount asked for, there is no doubt the heavy debt against that country would cease; they would naturally pay off the particular debt raised upon the Sound dues; at least it is only reasonable to suppose that that course would be adopted.

940. Mr. *Liddell.*] Would not an annual compensation be a much more effectual check upon them than a large sum paid down at once; could not you, in case of an annual compensation being paid, remonstrate at any time if the lights were not kept in order?—Yes, it may answer the same purpose; but an annual sum, especially in time of war, would not answer the purpose of the Danish Government, because in time of war, it is not likely that hostile powers would pay the amount they had agreed to pay.

941. *Chairman.*] Is it part of your plan to keep a certain sum annually for the maintenance of those lights?—Yes, to retain a certain amount of the indemnity money, so that the produce of that money should be applied to the maintenance of those lights, and to the substitution of improved lights.

942. That all countries interested in the Sound dues should retain a certain sum, and have a fund to keep up the lights?—Yes; that appears to me the only sure way of dealing with the matter.

943. Mr. *Mitchell.*] Would not your proposal be to levy a differential duty in this country upon certain articles imported from the Baltic, as compared with the same articles imported into this country from other places?—Yes; until the indemnity is liquidated.

944. Mr. *Deasy.*] In case of war, would not Denmark lose the Sound dues?—Yes; for instance, if Russia were to go to war with Denmark, she would most likely refuse to pay the dues, not merely during the war, but afterwards too.

945. Would that also be the case if she went to war with Prussia or Sweden?—Yes; but the Prussians have no navy, and therefore they cannot go to war with Denmark. Russia, on the other hand, could unquestionably bring Denmark to terms immediately, but it does not appear to be the interest of Russia to do so.

946. You spoke of the loss to Denmark in time of war in case an annual payment was substituted for the Sound dues; would not that relieve her of all the contingencies to which you refer?—In some cases it might relieve her; still

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if Prussia, for instance, went to war with Denmark, she would naturally do her all the injury she could, irrespective of depriving her of this annual payment.

947. Did not Denmark lose a great part of the Sound dues in consequence of the existence of the late war?—Unquestionably; and inasmuch as a war has taken place, and there may be a war hereafter, it is not, therefore, fair that the years of smaller receipts should be omitted from the Danish calculation.

948. If this plan were adopted, we should gain by having a fixed sum substituted for the Sound dues; would not Denmark also gain by being relieved from the losses consequent upon such contingencies?—Yes, except from the party with whom she is at war.

949. But she would lose the Sound dues from that government, at any rate?—Yes; but if she got the money now she would receive a certain sum to reduce her debt, and there would be an end to a matter which might lead to future trouble.

950. Mr. *Duncan.*] Do you give this plan as your own opinion, or as the opinion of the merchants of Newcastle?—It was pretty generally discussed in Newcastle before I came to town, but it was necessary for me to peruse the documents relating to the matter before I could make myself conversant with even matter bearing upon the subject.

951. Is the Committee to consider that what you have stated is the view adopted by the merchants of Newcastle, or is it your own view?—It is my own view, but it is approved of by the gentlemen who are here from the same body, and does express the opinion of the merchants of Newcastle.

952. Do you think it is generally approved of by those gentlemen and merchants who trade with the Baltic from Newcastle?—I have no hesitation in saying it is; though the document which I have read to the Committee was not prepared till I came to town.

953. *Chairman.*] Are the trade interested at all in having the matter settled one way instead of the other, in making an annual payment for 15 years or of paying the whole at once, supposing the sum were charged upon the Consolidated Fund?—I should say the trade would have no objection to one plan or the other so long as the Sound dues were done away with, either at once or as soon as circumstances may permit.

954. Have you any doubt that it would be the greatest advantage to the trade that they should be redeemed at once?—I have no doubt whatever.

955. They have in view the proposal of the payment of an annual sum, but they have no interest in that?—No payment is preferable to a temporary continuation.

956. Is it not rather from the consideration of the interest of the community at large that you propose an annual payment instead of paying the money at once?—It is of very little use proposing a remedy for an evil unless one looks at every difficulty. When I read Lord Clarendon's letter I cannot help thinking that Her Majesty's Government have a great objection to charging the sum upon the Consolidated Fund.

957. What do you think of the plan which has been submitted by the British Government to the Danish Government, and rejected by them, of having a tonnage due to meet the obligation?—I think by that plan it is proposed, that instead of collecting the dues at Elsinore they shall be collected at the different Baltic ports, either in the form of tonnage due, or of a due upon the cargo; it would naturally be immaterial to Denmark how the dues were collected if she could make sure of getting them, but the proposed plan looks a little impracticable. I do not think Denmark could fairly collect the dues in the different countries, as she may not have the power to appoint the collectors, or to control them at all times to come.

958. Do you think that your own trade would like that plan, or do you think it would be attended with any inconvenience?—I do not know that it would be attended with much more inconvenience than a payment in this country, but I myself should decidedly prefer to make the payment here.

959. Mr. *Bramley-Moore.*] Are you aware that there was a proposition made to Russia to receive the Sound dues in the Russian ports?—I have heard of it; I have not seen it noticed in any paper.

960. And the Russian Government refused to allow that?—I have been told so.

961. Do not you think that difficulties would arise with respect to a sovereign Government allowing other customs than their own to be received in their ports?

ports?—The Russian Government, I believe, is rather peculiarly situated; they feel themselves interested in everything that concerns the Danish crown, and it is not, therefore, unreasonable to suppose that the objection may have been made at the suggestion of Denmark; because, if Russia objects to the plan, it would be of little use to ask Prussia or Sweden to agree to it.

962. Would not it be objected to by this country also?—It would be more agreeable to pay the dues here, but I do not see any serious objection to their being paid at the ship's port of arrival and discharge in the Baltic. I for one would much rather pay them here or there than at Elsinore.

963. Would not our Government object to that system?—I cannot see why our Government would object to the system proposed, unless they preferred to lay the whole at once upon the Consolidated Fund, and put an end to the difficulty.

964. Can you give the Committee any information about the one-third of the dues which are returned by Prussia to the vessels trading to her ports?—No, I do not know that; I do not believe it is correct; I have never heard of it.

965. It is stated here in a document which is almost official, that the Prussian Government now actually return out of its own resources one-third of the sum paid upon our own merchandise imported into its Baltic ports; are you aware that that is so?—No; but it now strikes me it is not unlikely that it may be so, with a view to encourage importations into the Baltic port of Prussia.

966. You cannot give us any information about that?—No; I did not know it.

967. Supposing the dues were to be redeemed by money paid out of the Consolidated Fund, ought that money to go for the redemption of the debt upon which the dues are guaranteed?—There is no question it ought to do so; it may be somewhat unpleasant to impose such a condition, but perhaps it would not be objected to.

968. Your principle being to redeem the dues in 15 years, what security would you have for that loan after the redemption of these dues at the end of 15 years?—If the Danish Government receives 1,000,000 *l.*, and our Government has to disburse only 32,000 *l.* in the form of interest, the balance would be invested in any safe and convenient securities, unless it could be annually applied to a reduction of this specific loan.

969. Seeing that by that means you would change a tolerable certainty into an uncertainty, ought not the consent of the creditors to be obtained to that change?—The Danish Government having received the money from the loan contractor on certain terms, you have no good reason to interfere with what the Danish Government may do with the proceeds of her creditors' securities; it would perhaps be more pleasant to the holders of these particular securities if their consent had to be obtained, but such a course appears to be unnecessary and was unusual.

970. Would not it be an absolute necessity, in common justice to them, that their consent should be obtained?—They have trusted Denmark upon her good faith hitherto, and I should think that if a sum were paid in liquidation of the dues Denmark could not be so dishonest as to apply the money otherwise than in the discharge of the obligations secured on those dues.

971. Is not it necessary to have some sort of check in every commercial transaction?—It is always the best way. If the Danish Government consented to the redemption of the debt it would be better: but it is a debt contracted between certain capitalists and the Government of Denmark, and therefore I do not think that we should interfere with it.

972. Mr. *Mitchell.*] Seeing that the Sound dues are collected in Denmark, if the Danish Government wished to be dishonest might it not just as well refuse the payment of the interest of that debt now, as after the Sound dues are abolished?—Precisely so; I should have no fear in either case.

973. Mr. *Deasy.*] You think it would be the interest of the government to pay their debts?—It is the interest of every government to pay their debts; they can never borrow again if they do not.

974. Mr. *Bramley-Moore.*] Is not it a general principle, that you cannot part with a security without the consent of the parties to whom it is given?—It is, but I apprehend that there is no clause in the loan contract which provides for the case under consideration.

975. Is not there a clause which provides that those dues shall be applied to paying the interest of the debt?—Yes, I think there is.

976. *Chairman.*] Have you any other remark to make on the subject of our inquiry?—No. I have stated everything I have to state.

J. Ormston, Esq.

24 June 1856.

John Ormston, Esq., called in; and Examined.

977. *Chairman.*] ARE you a Merchant in Newcastle?—No; I am a Shipowner and Wharfinger.

978. Trading to the Baltic?—Yes.

979. How many ships have you?—At present only two steamers trading in the Baltic.

980. Have you been trading to the Baltic for some years past?—Not generally, but occasionally.

981. Formerly you had sailing vessels?—Yes.

982. What inconvenience did your ships experience in passing the Sound?—The first inconvenience arising from the Sound dues to the shipowner is, that in chartering in our neighbourhood cargoes for the Baltic the merchant binds us to have the vessel addressed to a particular agent at Elsinore, and he makes it a condition in the charter, that if the master fails to employ that agent he shall deduct 1*l.* per keel, a keel being 21 tons.

983. Who makes that condition?—The merchant who charters the vessel, in order that he may have all the advantages of the payment of the Sound dues before the ship starts, makes it a condition that in the event of the master not clearing with the particular agent, he shall deduct 1*l.* per keel from the freight at the far end.

984. Has not that been found necessary in consequence of the captains preferring certain agents?—Precisely.

985. Is that usually made a condition in chartering a vessel?—Yes.

986. What is the particular inconvenience of that condition?—If the captain is sent to an agent over whom he has no control, in settling his account he is obliged to pay him the sum he presents to him; but if he had his choice he would go to the agent, who would do his business in the most honest manner.

987. Is not that a matter upon which the merchant and the captain may differ?—They may differ, but the captain is bound by his charterparty; he has no option; he is bound to pay the account which is presented to him without any inquiry; if he found one man at Elsinore more honest than another he would prefer going to that one, but he is prevented from doing that. The next inconvenience that I complain of is, having to go on shore for the purpose of clearing, at Elsinore, with a cargo of coals, upon which there are no Sound dues to pay. The captain goes on shore, and calls at the Government office there; he pays the rates, and clears the vessel, and takes the bill of health.

988. Do not you pay dues for the vessel, whether there are coals on board or anything else?—Yes, but there are no Sound dues upon coals.

989. The captains are put to the inconvenience of going on shore whether the dues are paid upon the cargo or not?—Precisely.

990. What is the inconvenience arising from that?—The great inconvenience is in getting on board when it is bad weather; when it is fine weather, at the most moderate calculation you cannot get back in less than three or four hours. The men are idle while the captain is on shore, and the probability is that he cannot get the men to go back again. The captain may take the afternoon on shore, and thus lose one day, and sometimes a second day.

991. Very few of the men have taken the temperance pledge?—Not at all; that is the first place where they can get brandy and gin sent from the shore to them; generally speaking they have not much with them when they leave England.

992. Is it the fact that now it is the custom for a boat to come out from the ship to take the captain on shore?—Yes; but if it is bad weather the boatmen upon the shore will not come out until they know that they can be paid at a scale of charge which they indicate by certain signals from the shore; and then, if the captain wants a boat, the charge is so many rix dollars; if it is fine weather it is only one, because they are afraid they will not get the job.

993. What is the difference of expense between taking your own boat to go on shore and taking another boat?—Our own crew ought not to cost us anything; a boat from the shore would cost from four to eight rix dollars, according to the state of the weather; when there is a crowd of vessels the demand for passage boats is greater, and they therefore exact a higher charge for coming off. At the same time I must say that since steamboats have been introduced they have

have permitted us to go past without calling; we send our papers on shore, and we have an agent there who pays the necessary charges, and sends the account on to us.

994. Is that allowed to be done when you have to pay the Sound dues?—Yes.

995. Who takes the papers in that case?—The boatman belonging to the Government; we pass our bills of lading and manifests into his hands; he takes them on shore, and then makes arrangements with the Government officer to pay the dues.

996. Do you mean to say that you do not stop at Elsinore further than to give the papers up?—That is all.

997. Does the agent send the account to the merchant in England?—If the vessel is going on to St. Petersburg, they send the account on to St. Petersburg to the vessel, together with the bill of lading.

998. How long has that been done?—Since steam vessels have been introduced into the Baltic.

999. How long is that?—Some four, or five, or six years.

1000. Why is not the same thing done for sailing vessels?—I do not know; perhaps for the same reason that our Government will not allow a sailing ship to discharge without a Custom-house order after Custom-house hours, whereas with steam vessels they have seen the necessity of allowing it.

1001. Mr. *Hutt.*] Can a ship discharge in St. Petersburg without having her papers from Elsinore?—I believe not, but I could not speak to that; but they do require a sailing ship to produce her papers at St. Petersburg before they will permit her to enter.

1002. Can a steamer enter the port without having her papers?—I cannot answer that question.

1003. Mr. *Liddell.*] Are the papers sent after her by post?—Yes.

1004. *Chairman.*] Are the steamers that are allowed to pass the Sound without stopping freighted with merchandise?—They are steamers carrying merchandise.

1005. Mr. *Deasy.*] Is there anything to prevent that arrangement being adopted by sailing vessels?—There could be no objection to its being adopted, but it is the fact that the Danish Government do not permit it.

1006. How soon do the papers reach St. Petersburg when they are sent on by post?—From Copenhagen they would be there in four days.

1007. How long would that be after the ship arrived?—I should say 24 hours.

1008. A steamer is allowed to enter the port without her papers, but a sailing vessel is not?—A sailing vessel would have to carry them with her.

1009. There is that difference about entering a port with respect to steamers?—Yes.

1010. Would not that arrangement be almost more necessary for a sailing vessel than for a steamer, seeing that a steamer is independent of the wind?—The detention is a very serious one, inasmuch as the ship could often proceed without any stoppage at all.

1011. Is not the trade carried on in steamers instead of sailing vessels?—Excepting the coal trade; I fancy that the majority of the trade in the Baltic is now carried on by steam; it is not so with cargoes of coal out, and of timber back.

1012. Mr. *Mitchell.*] Do you imagine that the greater part of the imports from the Baltic are carried by steamer?—If they are not, they will be before two years are over.

1013. Mr. *Hutt.*] Is there a large amount of steam navigation now engaged in the Baltic trade?—Yes; this year out of Hull there are 14 steamers to the Baltic, averaging from 400 to 600 tons each, and three years ago there were not more than two; from the Tyne there are two this year, and there were never any before.

1014. What sized vessels are those?—They carry 500 tons cargo.

1015. *Chairman.*] What amount of tonnage do the sailing vessels engaged in that trade generally carry?—From 250 to 300 tons; they are only small vessels.

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1016. Are you sending larger vessels to the Baltic now than formerly?—We are sending larger vessels than formerly; every one of our steamers will make the St. Petersburg voyage in three weeks there and back. Formerly we could not make more than two voyages to St. Petersburg in one ship in the year altogether.

1017. Do you know whether the Baltic States are building larger vessels also?—I do not think so.

1018. Would they have any effect upon our trade with the Baltic?—I do not think they can build vessels to compete with ours.

1019. Mr. *Mitchell.*] Is there any port in Russia, excepting St. Petersburg, where steamers carrying cargoes of 500 tons could enter?—There are Revel and Riga, but St. Petersburg is the best port for merchandise.

1020. Could a steamer carrying 500 tons cargo enter the port of Riga?—Yes.

1021. Could they load their whole cargo in Riga?—Yes, they could, in the bay.

1022. Is not an enormous expense incurred in sending out goods to a steamer in the bay?—Not more than is incurred at St. Petersburg by sending down the goods from St. Petersburg to Cronstadt.

1023. In that case the expense falls upon the sailing vessels as well as the steamers; but would not the expenses at Riga fall upon the steamers and not upon the sailing vessels?—Wherever a sailing vessel could go to carry 500 tons of cargo, a steamer could go.

1024. Practically, sailing vessels that carry 500 tons cargo cannot enter Riga; could steamers carrying that amount of tonnage do so?—Yes; I think so. The construction of steamers is very different from that of sailing vessels.

1025. There is from 10 to 12 feet of water in the harbour of Riga. Could steamers carrying 500 tons of cargo load there?—If they had 12 feet of water they could, but not if they had only 10.

1026. Mr. *Hutt.*] Are there any steamers from this country trading with the port of Riga?—I am not sure if there are; there is one to Stettin, and owned by parties in Stettin.

1027. Mr. *Liddell.*] Are there any steamers being built in the Baltic?—There are two vessels building, I believe, at Rostock.

1028. *Chairman.*] Are they being built for Russia?—No, for Prussia; one of them is being built for Hamburg ports. But I may state, to show the progress, that one of the ships building at Rostock was contracted for two years ago, and is not finished yet; whereas the sister ship to her was contracted for in England, and was finished in three months. These nations have not advanced far enough to be able to build quickly yet.

1029. Have you heard the evidence that has been given in this room to-day?—Yes.

1030. You have heard them speak of the inconveniences that have been experienced with respect to the landing at Elsinore; and also the incidental expenses incurred at that port; do you confirm what the other witnesses have said with respect to that subject?—Yes, most assuredly.

1031. Are these inconveniences felt by the merchants in Newcastle?—Yes; the greater amount of that inconvenience arises from the authorities there requiring the master to go on shore, which would not exist if the ships were permitted to go on without calling there.

1032. Would it not be a decided relief to the trade, if ships were permitted to pass on without stopping at Elsinore?—Yes.

1033. We have had laid before us a calculation of the loss that ensues from this stoppage; can you state what in your opinion is the amount of it?—I am not able to form any idea of that.

1034. It is stated that not more than one-fourth of the sum paid by the British shipping goes to the Danish Government; do you believe that to be the case?—I think so.

1035. Will you state anything further that you have to state to this Committee?—I have a statement of the duty upon some wheat that came from St. Petersburg in the week before last, according to which the dues amount to 6 *d.* a quarter, for which the receiver of the cargo could obtain no advantage whatever.

ever. If there were any advantage derived in passing through the Sound from lights and buoys, the ship pays for it; and therefore the cargo could have no advantage from it, and it falls upon the general consumer.

1036. In that case, was the duty more than one per cent. upon the value of the cargo?—Upon the value of the shipment it was just about one per cent; 8 *l.* 4 *s.* 2 *d.* was paid on the last passage.

1037. Have you any trade in that article?—No; this account was brought from the ship's agent in the usual way.

1038. Have not you known the price of wheat to vary very much; has not it been as much as 50 *s.* a quarter?—It is considerably more than 50 *s.* a quarter now; it has gone up 8 *s.* or 10 *s.* since this cargo was brought.

1039. Mr. *Hutt.*] If the price of wheat were to fall to 25 *s.* a quarter would not the duty be two per cent. instead of one?—If it were still charged upon the same amount of money upon the same quantity it would be two per cent. Of course the Sound dues would only amount to one per cent. upon that one value.

1040. It is a fixed duty?—It is a fixed due over which we have no control, and of which we get no particulars except what is inserted in the entry, namely, that a certain quantity of wheat sent in a particular ship has paid 6 rix bank dollars and 2 stivers, which, at 28 *s.*, make 8 *l.* 4 *s.* 2 *d.*, and the bill is sent in for that amount.

1041. *Chairman.*] From your knowledge of the trade of the Baltic, should you say that the removal of these duties would operate equally upon the Baltic States and upon ourselves?—I should think so.

1042. Do you think that it would not be a greater relief to them than to us?—I do not think it would.

1043. Do you think it would not make any difference in the relations between them and us in future?—I do not think it would, if the tax were entirely removed. If there were an exception made in any way; if there were any favoured parties, it might make a difference. But I do not apprehend any difficulty upon the total removal of these duties.

1044. Mr. *Hutt.*] Do you ever compound for the rates?—No.

1045. *Chairman.*] May not the Committee conclude from what you have said that you have no reason to expect that the tonnage of our ships to the Baltic will decline?—I have no apprehension of that at all.

1046. Do you believe that ships of a larger size than formerly are being built for the Baltic?—Yes, to a considerable extent.

1047. Is it not therefore as much an object to this country to get rid of the Sound dues as it has ever been before?—Most assuredly it is an object to us to get rid of them as quickly as possible.

1048. Mr. *Bramley-Moore.*] Have you heard it stated in the evidence to-day that the trade to the Baltic is declining very materially?—If you make one ship do the work of five vessels you certainly would have a less tonnage to add together at the end of the year.

1049. If a large steamer can make more frequent voyages than a sailing vessel, would not that increase the tonnage, if you count each time they go?—Of course it would if you count each time they go; I should fancy, from all appearance, that since we have started again at the end of the war we have increased our trade in point of amount.

1050. Did not you hear the statement made by one of the witnesses to-day, that the trade has been declining largely ever since 1849?—Yes, but I think the gentleman from Liverpool applied that observation only to vessels from Liverpool to the Baltic, and it should be borne in mind that the trade from Liverpool to the Baltic has changed its position materially since steamers have been introduced upon the east coast.

1051. Does not it appear from the return of the entire trade of the country that it has been declining since 1849?—All I can say is, that in the places which I know we have considerably increased our tonnage over every preceding year since the repeal of the navigation laws.

1052. Mr. *Hutt.*] Within the sphere of your knowledge, the shipping has rather increased, and the tendency is to increase?—It has considerably increased.

J. Ormston, Esq.

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1053. Mr. *Bramley-Moore.*] Do you refer only to the Baltic?—No, I refer to the whole amount of shipping in the neighbourhood of which I am cognisant.

1054. Can you inform the Committee what has been the increase in the shipping of England altogether since 1849?—I am not prepared to answer that question; perhaps the actual tonnage of vessels has decreased, but there is another way of reckoning the tonnage; the steam tonnage does five times the work that the sailing vessels would do, and unless you take that into account you cannot get the increase that I am speaking of; but, independently of that, the tonnage of the ports of Newcastle and Sunderland has very materially increased during the last five or six years.

1055. *Chairman.*] Are you prepared to state, that in the opinion of the shipowners of Newcastle generally the Sound dues should be abolished at once, in preference to being commuted for an annual payment?—Yes; I am decidedly in favour of that.

1056. Have you any other observation to make to the Committee upon the subject of their inquiry?—No, except that I can speak as to the fact of masters of vessels trading to the Baltic receiving four per cent. upon the freights.

1057. Has that come within your own knowledge?—Yes.

1058. Will you state to the Committee any information which you have upon that subject?—I had a steamer sailing from Hull to the Baltic, in which the captain's commission upon the Sound dues was upwards of 29 *l.*, for which he rendered no service whatever.

1059. Mr. *Mitchell.*] Was that on the upward voyage or the downward voyage?—It was upon the upward voyage.

1060. Did he receive a further sum upon his return?—Yes; but I did not hear of that; as owners, we did not hear of it; but he received 29 *l.* and some odd shillings on that voyage. We had a very valuable cargo from Hull.

1061. *Chairman.*] Have you ever known an instance in which the Danish Government were enabled to collect more than they otherwise would have done from the information which the captain gave?—Certainly not; they could get no more from any information which our captains could give them, because the documents are made out at the port of shipment, and the captain simply carries them to the officer at Elsinore.

1062. Have you ever known an instance in which the bills of lading have not been faithful, and the information given by the captain has enabled the authorities at Elsinore to levy a higher rate?—I never heard of any false documents of that kind.

1063. Can you explain to the Committee the reason why the Danish Government gave the captain 29 *l.* in the case to which you have referred?—I cannot assign any reason for it; except that the practice may have arisen at a time when the accounts were not sent so accurately as they are now, from a desire to induce the captain to give information of everything he had on board.

1064. That present to the captain is no loss to the shipowners?—Not at all; but it is a tax upon the cargo.

1065. How is it a tax upon the cargo?—If the Government are content with less dues, of course it does not fall upon the shipowners, but it is paid out of the money received from the cargo.

1066. Is not it a gratuity given to the captain by the Government at Elsinore?—Yes.

1067. Is that any loss to the shipowner or the merchant?—No, except that the Government get the amount out of our business.

1068. Mr. *Mitchell.*] It diminishes the net sum received by Denmark?—No doubt.

1069. Mr. *Bramley-Moore.*] Do you take it into account in the wages which you pay your captains?—No, we do not.

1070. What wages do they get?—£. 12. a month, and board and cabins; it amounts altogether to about 16 *l.* a month.

1071. Mr. *Liddell.*] As a shipowner, do you consider that the detention and the risk incurred at Elsinore affect the cost of insuring your vessels to the Baltic?—No; we consider it an additional risk, but the underwriters never take it into account.

Michael Havelock, Esq., called in; and Examined.

1072. *Chairman.*] ARE you a Member of the Chamber of Commerce at Newcastle?—Yes.

1073. Have you considered the operation of the Sound dues?—Yes, I have considered the correspondence upon the subject.

1074. Do you entertain the same opinion as the preceding witnesses with respect to them?—Generally I do, as regards the objections to the system now in existence, and the advantage of having the present system cancelled.

1075. Have you had any experience as a merchant or a shipowner of the inconvenience of them?—As merchants we have had some experience in the way of paying the dues, and we have some knowledge of the inconvenience attaching to the ships; the loss of time and other inconveniences.

1076. Mr. *Mitchell.*] Are you a Russian merchant?—Yes.

1077. *Chairman.*] Will you state generally what your opinion is upon the subject?—The principal objections that have occurred to my mind about the payment of the dues is the delay of the ships, and also the extra expenses attending the stoppage of the ships at Elsinore, the loss of time which occasionally prevents the vessel from making the passage with a fair wind, the liability to damage, especially in the winter season; the temptation to the crew to get spirits on board, and also the liability of the captain to be imposed upon by the Elsinore agents, and to have extravagant charges made upon him.

1078. Do you agree with the other witnesses in considering that those are important items in the expense of voyages to the Baltic?—I think to vessels taking cargoes of coal out to the Baltic it is a matter of consideration.

1079. In that case are not the charges confined to the charges upon the ship and the incidental charges?—Yes, as to vessels carrying coals; there are no Sound dues upon coals, therefore all the charges that are levied are upon the ship.

1080. Have you any observations to offer upon the operation of the dues upon the particular cargoes that you are in the habit of shipping?—Not particularly, we import Russian produce upon which the dues are paid at Elsinore.

1081. Do the dues paid amount to about one per cent. of the value of the articles imported?—I think in some instances, it is a little less than one per cent., and perhaps in some cases rather more. I have not made a calculation of the per centage, but I believe there is a little discrepancy; they do not appear to be levied upon the principle of one per cent.; for instance, upon hemp, the charge is about 5*s.* 6*d.* per ton, and the value in bulk is now about 33 *l.* per ton.

1082. Mr. *Mitchell.*] Is that the value in this country?—Yes; the charge upon tallow is 3*s.* 6*d.* a ton, and the value is 46*l.* a ton; upon an article worth 46*l.* the charge is 3*s.* 6*d.*, whereas upon an article worth 33*l.* the charge is 5*s.* 6*d.* The charge upon wheat is about 5*d.* per imperial quarter.

1083. Is that the amount of all the charges in the Sound?—Those are the Sound dues charged upon the merchants in this country, including the commission charged by the agent at Elsinore for doing the business and attending to it.

1084. That amounts to 5*d.* a quarter upon wheat?—Yes; the dues upon linseed are about 4*d.*

1085. Have you any articles of export?—We export lead, upon which we pay about 4*s.* 6*d.* a ton.

1086. Mr. *Mitchell.*] Upon what value is that charge made?—This is a calculation made a short time prior to the war, and I am not prepared to say what was the market value at that particular time; probably less than it is at present.

1087. Do you think that it makes a perceptible difference in the price of goods imported into the Baltic?—Upon some goods I think it does; it may make a perceptible difference perhaps, upon tallow and hemp, because we can have our supplies from no other place than from Russia; we must have the supplies from her and must pay those dues upon them.

M. Havelock, Esq.

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1088. Would you expect the smallest extension of trade, if the necessity for stopping at Elsinore and paying the dues were removed?—I question if it would be perceptible.

1089. Do you think it would make any difference to Baltic vessels?—The shipowners would certainly reap an advantage, but I question whether it would be a considerable advantage; it would enable them to charge a less freight.

1090. *Chairman.*] Would not there be more vessels brought into the trade, if the shipowner got an unusual rate of trade profit?—For large vessels the present dues are scarcely taken into account; in chartering a ship to the Baltic, the owner or the charterer of the vessel does not take into account the Sound dues the ship has to pay, as a material consideration.

1091. Mr. *Mitchell.*] Nor the detention, nor possible loss of voyage at Elsinore?—No, I do not know that he does take them into calculation at present, but supposing that the detention was done away with, and that the charges which he now pays were done away with, he would of course feel the advantage of that.

1092. *Chairman.*] How many voyages do you make to the Baltic in the course of a year?—About three voyages.

1093. Do you think that the owner of a vessel does not feel the disadvantage of the detention in those voyages?—He must feel it; but I think he does not estimate it in his calculations; the cost of the Sound dues altogether is perhaps 15*l.* a voyage, including the Government dues and other charges.

1094. Do you know what is paid altogether to the Danish Government from these dues?—Yes, I have heard the amount.

1095. Supposing the trade directly relieved from such a charge, might not we expect it to increase?—That which applies to the dues on the goods might, not upon the ship; the tax that is paid upon the ship is very small in proportion to the amount of Sound dues paid altogether.

1096. Do not you ship goods for the Baltic?—I ship goods, and receive goods; the principal trade from the Tyne is coals, upon which there are no Sound dues.

1097. Is that trade increasing?—Yes.

1098. Does not the ship pay the dues whether it carries coals or anything else?—The ship pays in any case.

1099. Mr. *Hutt.*] What is the quantity of coals sent from the Tyne to the Baltic every year; is it 100,000 tons?—I think not so much.

1100. Mr. *Mitchell.*] Are you a shipowner as well as a merchant?—I am a merchant, but not a shipowner.

1101. Mr. *Hutt.*] Do you, as a merchant, think it a desirable thing that the Sound dues should be removed?—Yes; I think it would be an advantage to the community at large if the tax paid upon the articles which I import from the Baltic were taken off.

1102. Do you think that it operates injuriously upon commerce?—I think that not only the amount of the dues but the additional charges attaching to the collection of the dues, operate injuriously upon commerce.

1103. *Chairman.*] Have you any estimate of the amount which is annually paid in consequence of those dues?—None.

1104. Did you hear the statement made in this room, to the effect that it is 200,000*l.* a year?—Yes, I heard that estimate, but I am not prepared to confirm it.

1105. Have you any reason to suppose that is not a fair estimate?—I can form no estimate at all as regards the dues on goods, but I admit that the actual cost upon the ship would be four times as much as the amount derived by the Danish Government from the dues.

1106. Have you deliberately discussed this question in the Chamber of Commerce at Newcastle?—Not generally so.

Veneris, 27° die Junii, 1856.

MEMBERS PRESENT.

Mr. C. P. Villiers.	Mr. Liddell.
Mr. Milner Gibson.	Mr. Robert Phillimore.
Mr. Deasy.	Mr. Bramley-Moore.
Mr. Duncan.	Mr. Mitchell.
Mr. Cardwell.	Mr. Chancellor of the Exchequer.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Frederick Boldemann, Esq., called in; and Examined.

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1107. Mr. *Milner Gibson.*] WHAT is your occupation?—I am a Merchant.

1108. Resident in London?—In the City.

1109. What trade do you carry on?—Principally the Baltic trade.

1110. Have you had means of becoming acquainted with the question of the Sound dues, and also with the transit dues levied by Denmark?—Yes, I am acquainted with the transit dues.

1111. Does Denmark levy duties equivalent to the Sound dues on goods passing overland between the North Sea and the Baltic?—There is a sort of duty of 5 *s.* currency and an additional six per cent. upon goods transmitted from Hamburgh to Lubeck.

1112. When was this transit duty introduced?—In 1839.

1113. It only dates from 1839?—It only dates from 1839.

1114. Are all goods subject to this transit duty?—Most of the goods, except principally the Russian goods, which are free; most goods coming from the north, and passing to the west are exempted.

1115. The goods that are exempted are not exempted as Russian goods, but merely goods of the description that come from Russia?—Yes, Russian produce principally, such as hemp and tallow and flax.

1116. Would not similar produce coming from other countries also be free?—Similar produce coming from other countries would also be free; similar produce coming from Sweden would also be free.

1117. It is not because they are Russian products that certain articles are exempted?—They are not solely articles of Russian produce; tallow is entirely Russian produce, and does not come from any other country; but hemp and other goods come from Sweden as well.

1118. Is not what you mean this: that there are a certain number of articles that are exempt from duty, come from where they may?—Yes.

1119. Was the land transit through Holstein free in former times from such duties?—Entirely so.

1120. Is not this transit duty intended as an equivalent to the Sound dues?—It must have been so, because since the road was passable for goods from Hamburgh to Lubeck, it was imposed, and it is only since that time that this route could have interfered materially with the Sound dues by the passage through the Sound; it is evident it must be imposed as an equivalent for the Sound dues.

1121. Formerly, when the roads were almost impassable, there was very little trade that way; there was no inducement to levy a toll?—No.

1122. After that time, when the road was improved, then the toll was imposed as a protection to the Sound dues?—Just so.

1123. The origin of the transit dues dates from the improvement of the road?—Yes.

1124. Mr. *Mitchell.*] What is that equal to in English money?—From 4½*d.* to 4⅝*d.* per cwt.

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1125. Mr. *Milner Gibson.*] What was the date of the completion of the railway?—I think it was 1852.

1126. About 13 years before that time the transit duty was imposed?—Yes; before the railway was made there was built a macadamised road in 1840.

1127. Can you give us a comparison of the amount of this transit duty with the amount of the Sound dues?—The transit duty is levied by weight, per cwt., and the Sound dues are levied by per-centage; the average of those transit dues is much higher upon certain articles than the Sound dues are; being 4½*d.* per cwt. upon goods of little value, it amounts to a much higher per-centage than the Sound dues of one per cent. would be.

1128. That is to say, if you were to convert the transit duty into an *ad valorem* duty, like the Sound dues, it would be found to be a higher per-centage?—Yes.

1129. Mr. *Deasy.*] Did not you speak of six per cent. being imposed?—That is an additional charge upon the amount of the duty.

1130. Mr. *Mitchell.*] The sum you have mentioned is charged upon certain articles which pay the transit duty, but do not a large proportion of the exports from the Baltic pay no transit duty at all?—A great many.

1131. Is it not the fact that nearly all do not pay?—Almost all.

1132. Mr. *Milner Gibson.*] Do the British manufactures pay the duty?—British manufactures, and all goods coming from British possessions, pay the transit dues.

1133. Does this transit duty produce an injurious effect upon commerce, generally, going by that route?—It does; it heightens the rates and charges upon goods going from the west to the east, and to the north. English produce and all goods coming from the British possessions have to pay these heavy duties, in addition to the other charges.

1134. Does not it affect English commerce peculiarly?—Peculiarly so.

1135. All British manufactures have a considerable addition to the expense of carriage, from Hamburg to Lubeck, in consequence of these dues?—Yes; in consequence of the transit dues.

1136. Does it amount to as much as double the freight?—In some instances it more than doubles the freight upon the small road from Hamburg to Lubeck.

1137. Does Denmark render any services in return, whatever, for this transit duty?—No; she never has done so; the road between the two towns was made at the expense of Lubeck principally; it passes about two-thirds of its length over Danish ground, but Denmark never gave any assistance to it.

1138. In fact, the whole of the expense of the railway was incurred by Hamburg and Lubeck?—Yes.

1139. And Denmark was at no expense whatever for it?—Denmark was at no expense whatever.

1140. Can you state the amount of goods going that way, and to what extent English commerce is interested in this duty?—The transit between the two towns is increasing every year. Last year it amounted to about 300,000 cwt.; from 300,000 to 400,000 cwt. The amount of goods going from the east to the west is about double the amount of those going the other way.

1141. What proportion of those were British goods?—It is impossible to get exactly the amount of British goods, but as far as it could be ascertained, there has been about a million and a half in amount of value of English produce and goods coming from England, and of British manufacture paying the transit dues.

1142. What amount of revenue does Denmark derive from this transit duty?—It was between 7,000 *l.* and 8,000 *l.* last year.

1143. Does not that duty prevent a great deal of the traffic; does not it act to a certain extent as a prohibition upon traffic?—Certainly it does. The amount of goods going that way would be much greater if it were not for the duty. There is steamboat communication from Lubeck to the whole of the Baltic, facilitating the trade.

1144. It is the point, in fact, to which steamboats come from all parts of the Baltic?—Yes.

1145. Is not that route a very desirable one at periods in the year when the Baltic navigation is exposed to gales and uncertainties?—Yes, in the spring and autumn especially; it quickens the passage, and the premiums of insurance, which are very high, especially in the autumn, are in a great measure

measure saved by the goods going that way, and being carried on by steamer from Lubeck.

1146. Is not this toll, preventing goods to some extent being carried over the line between Hamburg and Lubeck, very injurious to the interests of the proprietors of that line?—Certainly.

1147. Do other countries levy transit duties similar to this?—There are small transit duties levied in some countries, but most of them are entirely free from them. Austria, I believe, is the only country where a transit duty of any amount is levied, and there it is for distances of 50 miles only about $\frac{3}{4}$ *d.* a cwt., whilst this is 4 $\frac{1}{2}$ *d.*

1148. Have there been any protests on the part of the Hamburg and Lubeck people against this transit duty?—There have been many protests made, but all without avail.

1149. Was it considered to be consistent with treaty engagements?—Certainly not.

1150. What treaty engagements was it considered to be inconsistent with?—The treaty engagements which provided that the whole route should always be free between Hamburg and Lubeck.

1151. *Chairman.*] What treaty was it?—A treaty with Denmark. I cannot give you the date of the treaty.

1152. What States was the treaty between?—It was between the two Hanse Towns and Denmark.

1153. Mr. *Milner Gibson.*] Did not the Danish Government feel themselves compelled, when this railway was made, to put on the transit duty to protect the Sound revenue?—Yes.

1154. Should not you think it a reasonable proposition that if there is to be a redemption of the Sound dues, this transit duty shall be imposed as forming part of the same system; should be thrown into the bargain?—I think it should.

1155. Do you consider that the arrangement would be incomplete unless the communication between the Baltic and the North Sea was free from all tolls?—I think so, certainly.

1156. That is to say, free from all tolls except payment for services rendered?—Yes.

1157. Mr. *Robert Phillimore.*] Did not you say that the railway went for one half of its length over Danish ground?—About one half.

1158. Over what ground does the rest go?—The rest goes over Lubeck and Hamburg ground.

1159. Do you pay any kind of duty to them?—No.

1160. You pay duty to Denmark only?—To Denmark only.

1161. Mr. *Liddell.*] What is the distance from Hamburg to Lubeck?—About 70 English miles.

1162. *Chairman.*] Did I understand you to say that goods to the amount of a million and a half of British manufacture went from Hamburg to Lubeck annually?—British manufacture and goods coming from British possessions, such as sugar and coffee, and so forth.

1163. Are those goods carried in British vessels landed at Hamburg, and carried across to Lubeck?—Yes; they are forwarded to different ports in the Baltic.

1164. What particular data are you speaking from when you make this statement?—From statistics made up at Lubeck.

1165. Have you seen them?—Yes.

1166. Are they official?—Yes.

1167. Do I understand you to say that if there were not this high transit duty, goods would go more in that way than by the Sound, owing to the convenience of such transit?—There is no doubt about it.

1168. Supposing their destination is St. Petersburg, do you think there may not be some doubt about the convenience of discharging the cargo at Hamburg and re-shipping it at Lubeck?—I apprehend that in the latter part of the year the convenience is much greater. The steamboats that run from Lubeck charge a cheaper freight, and the insurance premium is less than from England direct.

1169. Supposing the Sound was free, and there was a great reduction of transit duty between Hamburg and Lubeck, do you think that the trade would

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still go from Hamburg to Lubeck in preference to going by the Sound?—I think so.

1170. Do you believe that to be the general opinion among mercantile men?—I believe so.

1171. Mr. *Deasy.*] Does your answer apply to the whole year, or to particular times of the year?—To particular times of the year, the spring and autumn; in the middle of summer the water transit would be cheaper.

1172. Would it interfere with the steam traffic to Baltic ports?—I certainly think it would.

1173. Is not the steam traffic increasing?—Yes, the steam communication between the two countries is certainly increasing, as the whole trade is.

1174. *Chairman.*] Did not you say that those duties were imposed for the purpose of protecting the Sound dues?—Yes.

1175. What means have you of knowing that to be the case?—The duty was merely imposed when the road was made fit for the transport of goods between the two ports; in former years, when the road was in such a state that no goods could be transported by it, there was no duty at all.

1176. How do you know that that was done for the purpose of protecting the Sound dues?—When the goods were first transported from Hamburg to Lubeck the duty was put on, whilst formerly there was no duty.

1177. It is a matter of opinion; it is your opinion?—It is my opinion, and the opinion of the people of the two towns.

1178. Does not the road go through Danish territory?—Partly; two-thirds of it does.

1179. Is it unusual for Denmark to levy transit duties?—She levies transit dues throughout the whole kingdom, but to a smaller amount in some instances; goods going from Hamburg by Altona, or by Glückstadt, would pay a smaller transit duty.

1180. Are you decidedly of opinion that this duty is imposed for the purpose of protection, and not of revenue?—Entirely for protection.

1181. If the Sound dues were abolished, would you expect that this transit duty would be reduced?—It is to be hoped so.

1182. You would expect it to be considerably reduced?—Certainly.

1183. Then that is another reason for getting rid of the Sound dues?—Yes.

1184. Mr. *Deasy.*] Are not those Sound dues levied upon all goods going to the Baltic?—They are levied upon all goods going to the Baltic from the West.

1185. Mr. *Chancellor of the Exchequer.*] If those transit duties are merely intended to protect the Sound dues, would the Danish Government have any motive for retaining them when the Sound dues were abolished?—I do not see any motive at all.

1186. Has the Danish Government made any official declaration of its reasons for imposing those transit duties?—Never, as far as I know.

1187. They were imposed without any explanation of the reasons for imposing them?—Without any explanation whatever.

1188. Mr. *Mitchell.*] One ground for their imposition was, in your opinion, that Denmark wished to protect the revenue of the Sound dues; for many years was not part of the road between Hamburg and Lubeck kept in such a dreadful state that it was almost impossible for the lightest carriage to pass over it?—Yes, it was.

1189. Was not that the portion of the road that ran through Danish territory?—Yes.

1190. Is not the operation of those transit duties on exports to the Baltic, as compared with the Sound dues, of a very unequal nature, sometimes very much higher and sometimes lower?—A great many are very much higher; in fact, it amounts in some instances to two or three per cent. *ad valorem.*

1191. On the other hand, upon articles such as indigo, yarn, and so on, is not the transit duty very much lower than the Sound dues?—It is.

1192. Do you know the proportion between the two duties in the case of indigo?—I do not.

1193. Is it as ten to one?—The transit duty is very small, of course, upon goods of great value; but the greater part of the goods going that way is of a minor value, and consists of bulky articles.

1194. What is the distance from Hamburg to Altona by the railway on which the transit duty is so much lower?—It is only half a mile.

1195. So

1195. So that the transit duty, although much lower, may be, in proportion to the length of carriage, the same as that from Hamburg to Lubeck?—To other parts of the kingdom the duty is the same; but, for instance, to Glückstadt and some other places it is very much lower than on the road to Lubeck.

1196. Do you know what the charge for transit duty is upon the railway newly opened between Tonningen and Flensborg?—I believe it is only 1 *d.* a cwt., only one-fourth or one-fifth of the transit duty between Hamburg and Lubeck.

1197. If the transit duty by this new railway is so much lower than by the railway between Hamburg and Lubeck, would not it operate to take away the revenue derived by Denmark from the Sound dues?—That railway has not a communication with the whole of the Baltic as Lubeck has; it has not a steamboat communication.

1198. To Eastern Prussia, Russia, and Sweden, would there not be the same convenience for sending goods from hence to Tonningen, and thence to Flensborg, and reshipping at Flensborg, as for sending by Hamburg and Lubeck?—Certainly.

1199. Would it not be simply for the interior of Germany that the one route would be more convenient than the other?—No; it would be more convenient for the Baltic also.

1200. Is not there a railway also from Hamburg to Berlin, passing through Danish territory?—Yes.

1201. Is there any transit duty upon that railway?—Yes; but only one-fourth or one-fifth of that between Hamburg and Lubeck.

1202. Mr. *Milner Gibson.*] The goods going on the Berlin Railway are not going to the Baltic; they are going to Prussia?—Just so.

1203. And the Danish Government do not levy so high a transit duty upon them?—No.

1204. Is not that a proof that the high transit duty between Hamburg and Lubeck is intended to protect the Sound dues?—Yes, there is no doubt about it.

1205. *Chairman.*] Is that railway from Hamburg to Lubeck made by a private company, or is it what is called a Royal railway?—It was made by a private company.

1206. The Government has no interest in it?—None whatever.

1207. Do the company complain of the high duties?—To a great extent they do, because if the duties were not levied they would have much more traffic upon the line.

1208. Are you connected with that railway?—Not at all.

1209. Mr. *Milner Gibson.*] You stated at the end of one of your answers that the Baltic trade was increasing; can you intimate to the Committee from what data you made that statement?—They are constantly building new steamboats for passing from Lubeck to different ports in the Baltic, to Swedish as well as Russian ports.

1210. Did not the freight fall off considerably in consequence of the war?—It did.

1211. In what years is that ratio of increase remarkable?—We felt it last autumn; more shipping accommodation was required for the transit of goods between Lubeck and the Baltic.

1212. Has there been a remarkable increase in the amount of goods conveyed by this land passage?—Yes; during the last three years it has been continually on the rise.

1213. May not that be attributable in part to the war?—A great many goods were transported that way during the time of the war; they went from Hamburg to Lubeck, and were shipped from there in small vessels up the Baltic.

1214. Did I understand you correctly to say that the Baltic produce exported was not subject to the transit duty?—Most of it is not.

1215. Are there any articles of Baltic produce that are subject to this transit duty?—I believe there are a few that pay a trifle in the shape of transit dues. England suffers the most; all produce going from here, and passing Hamburg to Lubeck, has to pay the full amount of the transit dues, whilst goods coming from the north are almost all free.

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1216. *Chairman.*] Do you speak particularly of Russia, or of all the Baltic states?—I speak of all Baltic goods.

1217. How is it as to produce coming from other countries?—The goods pay the same amount of dues, whether from England or from other countries.

1218. Do Baltic vessels returning with cargoes go by Hamburg and Lubeck?—If they have goods which are exempt from dues, of course they go that way.

1219. Mr. *Deasy.*] Then you are all on the same footing?—We are all on the same footing.

1220. How does it protect the Sound dues upon cargoes coming down?—They are goods which pay a small amount of Sound dues, such as timber, and goods of that kind, which are bulky articles of a small value; and the Sound dues being an *ad valorem* duty, of course the amount of dues which would fall upon them, if they came that way, is less than if they went by the railway.

1221. Is it in consequence of the small amount of Sound dues upon cargoes coming down that they do not levy a high transit duty?—Yes.

1222. *Chairman.*] Can you say from your knowledge, that the duty upon timber is less than upon other articles?—Not less than others; but it is a bulky article, and comparatively of less value.

1223. Does not the duty on timber depend upon the manner in which they are levied?—The Sound dues are an *ad valorem* duty.

1224. Mr. *Deasy.*] Does the same remark apply to Sound dues upon hemp?—It does.

1225. Mr. *Liddell.*] Is the Committee to understand that there is no passing toll upon flax and hemp coming from Russia by railway?—By railway there is no transit duty.

1226. Were the goods to go by the Sound, they would pay Sound dues?—Yes.

1227. Mr. *Mitchell.*] Do not you know that the Sound dues upon the articles paying transit duty by railway are not of considerable amount?—Yes, when passing the Sound.

1228. Would not your answer lead the Committee to infer that the Sound dues upon those articles, such as hemp, flax, and tallow, which do not pay the transit duty, are trifling in amount?—I did not say that the total value of those goods was small, but that the proportionate value was less than the value of those which paid the Sound dues.

1229. But the total value is greater?—The total value may be greater.

1230. Is it not your opinion that the total value of the Sound dues levied upon these articles that pass free of transit duty by railway is greater than the value derived from the Sound dues upon those articles which pay transit duty?—It may be so.

1231. *Chairman.*] Did not you say that the goods upon which the transit dues upon the railway were small were goods upon which the Sound dues were very light, such as timber, hemp, and other articles of Russian produce?—Yes; they are partly free from the transit dues.

1232. And you mentioned as the reason for that, that they pay so little to the Sound dues?—Not as a reason; I merely stated it as a fact.

1233. Can you tell the Committee the reason why those goods pay so little upon the railway?—I do not know the reason.

1234. We understood you to say, in confirmation of your former opinion, that the transit duty was for the protection of the Sound dues; that the reason why those goods paid so little upon the railway was that they paid so little when they passed the Sound?—No, it is not so.

1235. Can you tell us why they pay so little for transit duty upon the railway?—I do not know the reason why; it must be on account of an agreement with those states which they come from.

1236. Mr. *Milner Gibson.*] Are you aware that when the transit duty was imposed in 1839, the Russian Government protested against it, and claimed the right of exemption for certain articles of produce which were made the subject of treaty arrangements between Russia and Denmark?—Yes.

1237. Did Denmark, after all, give up much in exempting the raw produce of the Baltic from transit duties over the railway, seeing that it was not likely

that

that much of it would ever come that way, such articles as timber, and bulky commodities generally coming by sea?—I think Denmark did not lose anything by that arrangement; those bulky articles are not transported that way; they go over generally by vessels.

1238. Did not Denmark retain the whole which was worth having when she retained the toll upon manufactured articles coming from the west to the east?—Yes.

1239. *Chairman.*] It would be inconvenient and expensive to send bulky articles upon the railway?—It would.

1240. Mr. *Deasy.*] Before 1839, the date when the road was improved so as to be passable, were there any transit duties?—None at all; everything was allowed to pass backwards and forwards toll free.

1241. Did any merchandise go across that way?—Very little indeed, compared to what is going now.

1242. Was the amount in itself inconsiderable?—Very inconsiderable.

1243. Mr. *Bramley-Moore.*] Did not stages run from Hamburg to Lubeck before 1839?—Not before the road was repaired.

1244. How did the passengers go?—By their own carriages and hired carriages.

1245. If private carriages and hired carriages went, could not stages go?—Travellers were obliged to be a day and a half upon the road between Hamburg and Lubeck.

1246. They did go?—They did go.

1247. What is the comparative cost of shipping a bale of goods from Hull to any Prussian port, and of sending it by Hamburg over the railway?—I could not give you an exact account of that.

1248. Will you give an approximation?—A bale of cotton goods from Hull or London to Hamburg would pay 2*s.* 6*d.* freight by steamer, and by sailing vessel it would pay from Hamburg to Lubeck a freight of perhaps 6*d.* at the outside.

1249. And the dues?—Yes. The dues would amount to about 20 *d.* (5 *d.* a cwt.), which is paid when it arrives at Lubeck.

1250. It is not paid at starting?—No.

1251. It is paid at the end of the journey?—Yes.

1252. Who collects it?—The Danish officer in Lubeck to whom it is payable; it is to be paid to the Danish officer at Lubeck. The freight of a bale of cotton from here to Lubeck would not amount to more than to Hamburg; the freight would be the same.

1253. What is the freight from Lubeck to St. Petersburg?—I do not know what the freight is from Lubeck to St. Petersburg; I should think it would be the same as from London to Hamburg, 2*s.* 6*d.* a bale.

1254. What would be the freight of a bale of cotton from Hull or London to St. Petersburg?—I really do not know the charge at present; I could not say that. You speak of articles that go very little that way.

1255. Will you choose an article that goes that way, and compare the two routes?—Without ascertaining the exact freights I could not give you an example of that kind.

1256. You have spoken of this transit rate as operating very injuriously; will you tell the Committee what is really the difference of expense between the two routes?—The transit duty is much higher, in most instances, than the freight itself.

1257. Mr. *Bramley-Moore.*] By the combination of the circumstances of two different routes, by the accommodation of the railways, by the accommodation of dues, and by the accommodation of the freight, you may make one a cheaper route than the other. For example, Manchester is 200 miles from London; Liverpool is 30 miles from Manchester; and yet, by the combination of the shipowners in London who are in want of freights to the East Indies with the railway, who do not carry at the same mileage rates over the 200 miles that they do over the 30, they can afford to send goods by London to the East Indies as cheaply, or nearly so, as by Liverpool. I want to ascertain what the operation of this route by way of Hamburg and Lubeck is, as compared with going by the Baltic. Can you give me any information upon that point?—In autumn, when the insurance premiums are high, it is more convenient to go that way; it is not for common articles of little value, but for manufactured articles of great value, that we choose to go that way late in autumn.

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1258. Suppose we take a ton of silk; what is the difference of cost whether you send it by the Sound from London and deliver it in St. Petersburg, or whether you send it by the railway?—It would require a minute calculation to give a satisfactory answer as to the difference of cost.

1259. But you cannot tell us?—I cannot tell you off-hand. I could easily make out a statement of that kind, to show that in autumn and spring the route by way of Lubeck would be the cheaper and more convenient one.

1260. Mr. *Milner Gibson.*] Will you furnish a statement of that kind to the Committee?—(*The Witness delivered in the same.*)

1261. *Chairman.*] Did not you state that the insurances were less when goods went by railway?—They are considerably less. They are cheaper that way principally in the autumn; you save the whole passage through the Sound.

1262. Is there not some danger in passing the Sound?—Yes, more or less.

1263. Do you think there is danger in stopping at Elsinore?—There is danger connected with the ground; if the ship could pass right through without stopping at Elsinore, it would be better.

1264. Vessels are much crowded there?—Yes.

1265. By stopping to pay the dues?—Yes.

1266. Sometimes the wind changes and they cannot proceed?—Yes.

1267. Mr. *Bramley Moore.*] Are not the dues paid on the railway by weight?—Yes.

1268. Is flax exempt by the railway?—Flax is exempt by railway coming from the Baltic. I think it is quite free.

1269. But not going the other way?—Also.

1270. Going the other way goods pay by weight, whether they are 1 *l.* or 10 *l.*?—Exactly.

1271. Suppose those dues were done away with, do not you think the effect would be to raise the rate of the railway?—I think it would have a contrary effect; it would make the transit cheaper the more goods there are transported; the better it will be for the shareholder; they certainly could afford to reduce the freights upon goods instead of increasing them.

1272. Do you think that when there is competition they would do so?—It is to their interest to make the road as cheap as possible.

1273. When once they got the trade, what would be the inducement to them to lower the rates further?—They would only lower them to a certain extent.

1274. Did not you say that the exports over the railway down to the Baltic were about 1,500,000 *l.*?—Approximately; it is impossible to come down to an exact calculation; it may be more or less.

1275. How much of that do you suppose to consist of manufactures?—I should think the greater part.

1276. Does the whole value of the trade in manufactures between the Baltic and England amount to that sum?—It amounts to a great deal more; there must be British manufactures to a much greater amount.

1277. How does it go?—During summer by sailing vessels.

1278. How much goes to St. Petersburg?—I do not know.

1279. Are there more than 900,000 *l.* worth of British manufactures sent there annually?—Yes; they go also to Stockholm and the whole of the Prussian ports.

1280. You include in your estimate here sugar and coffee?—Yes.

1281. What means have you of knowing what amount of sugar and coffee carried by British ships goes by this railway?—There can be very little; it being a bulky article, it would not be transported that way to any extent.

1282. What means have you of knowing that it is to British account?—It is very difficult to ascertain that.

1283. Does not this produce go to order?—It does.

1284. The merchants consign the goods to Hamburg, and they are sent over; how are you to know to whose account they belong?—It is immaterial; this route makes the article so much dearer, that it is seldom used.

1285. Did not you state that a million and a half in value goes for British account?—I did not say it was for British account; I say articles amounting to about a million and a half a year were from England, or British origin.

1286. Did not you say it was principally for British account?—No, not for British account.

1287. Are

1287. Are you aware of any arrangement having been made with the United States to extend the time of paying the dues?—I read something to that effect in one of the newspapers. *F. Boldemann, Esq.* 27 June 1856.

1288. Is it not extended to the end of 1857?—I know nothing more than what I have seen there.

1289. Can you give us any information about Prussia returning one-third of the dues to ships entering her ports; do you know whether they return one-third of the dues in Prussian ports to the owners or consignees of the cargoes?—I have never heard of it.

1290. You are not aware of it?—No.

Stephen West, Esq., called in; and Examined.

1291. *Chairman.*] DO not you come from Hull?—Yes. *S. West, Esq.*

1292. Are you engaged in the timber trade?—Yes, very extensively.

1293. With the Baltic?—With the Baltic, and also in the colonial timber trade with the American colonies. I am a partner in the firm of Richard and John Harrison.

1294. Which of our American colonies do you trade with?—Canada, and Nova Scotia, and New Brunswick.

1295. What is the operation of the Sound dues upon your particular trade?—The operation is to put an increased cost upon our own imports from the Baltic.

1296. Do you know in what way they levy the dues which purport to be one per cent.; how does that fall upon timber?—In some instances the charge does come to one per cent., but in others it is as much as two per cent.

1297. How is that?—It arises thus: that the same charge for Sound dues is made upon goods of unequal value; deals pay so much for a shock of 60 pieces, according to their length; some of those deals are worth, in fact, twice as much as others; therefore the duty may be one per cent. in one instance, and two per cent. in another, according to the quality.

1298. Owing to the difference in the quality of the timber?—The cost depends upon the quality. We are at this moment importing deals from Russia which will cost us 5 *l.*, and probably in the same ship we shall have others that will cost us 10 *l.*, but the same charge is made upon us for Sound dues. It is done by tale rate, like a charge per ton, without reference to value.

1299. Thus the difference amounts to one per cent.?—There is precisely that difference at this moment in goods which we have now passing the Sound.

1300. Since when has this inequality been observed; is it recently?—No; so far as I know, from time immemorial; it has always been so since I have been acquainted with the timber trade.

1301. Has timber varied much in value in the Baltic?—Yes.

1302. Has there been much fluctuation in the value of timber imported from the Baltic of late years?—Yes; considerable.

1303. Then according to the mode in which the Sound dues are levied, wherever there is variation in the value there must be a variation in the per-centage amount of duty, though it purports to be uniform?—There is a variation in the per-centage amount.

1304. This duty is therefore constantly fluctuating in its per-centage rate with the value of the goods?—The duty is uniform, but the per-centage upon the value is fluctuating; we are now importing goods from Russia, for which we are paying 5 *l.* per standard 100; we are importing also goods from Russia of which the value is 10 *l.* per standard 100; for both those articles we pay the same rate. The Sound dues in the last instance, would be about one per cent., that is to say, upon the higher quality; but it would be two per cent. upon the inferior quality.

1305. Do you know whether there is any different arrangement made with Russia in the export of goods passing the Sound?—The rates we pay on Russian deals are something less than those we pay on Prussian.

1306. Have you any reason to suppose that Russian ships carrying Russian cargoes, pay less than other ships under any arrangement with Denmark?—I am not aware of anything of the kind; we pay on similar goods the same in Russian or in English bottoms; it is a charge upon the cargo, and there is no distinction to whatever country the ship may belong.

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1307. Have you any reason to suspect that these duties are levied capriciously?—No; I have no reason to suspect that, but there is a difference in the tariff between the dues imposed upon Russian deals and those on Prussian deals.

1308. Are not the dues levied upon Prussian goods in Prussian vessels the same as those levied upon Russian goods?—They are not.

1309. Will you state what the difference is?—Deals from Prussia pay at the rate of 36 stivers per shock of 60 pieces, for all lengths, which makes the charge upon them 15 to 20 per cent. more on the average charge on Russian deals.

1310. Do the Danish authorities pretend to levy the dues at a different rate upon Russian and Prussian timber?—Yes, they do.

1311. The Russian and Prussian timber may be different in value, but do they profess to levy more than one per cent. upon Prussian timber?—They are charged on a different scale. Deals from Prussian ports pay at the rate of 36 stivers per shock of 60 pieces. Deals from Russia pay, when under 18 feet in length, 36 stivers per 1,000 pieces, and when 18 feet, and under 21 feet, they pay at the rate of 24 stivers per 60 pieces, and for 21 feet and above, 36 stivers per 60 pieces.

1312. Taking the timber to be of equal quality, what is the difference in effect of those modes of levying the duties?—This, you will observe, is a different scale from the Prussian scale. The lowest rate of duty upon deals from Russia is 36 stivers per 1,000 pieces. The next is 24 stivers for 60 pieces upon a certain length; and the next is 36 stivers for 60 pieces upon the longest size, while it is a uniform rate of 36 stivers upon all deals from Prussia, making Prussian deals pay a higher rate than Russian.

1313. Do you think that is intentional?—I am not able to account for it; I know that it is according to a Sound due tariff, by which we have paid dues for many years.

1314. Mr. *Bramley Moore.*] Suppose deals from Russia of the description you have mentioned came from a Russian port, and deals of precisely the same description came from a Prussian port, what would be the difference of the dues upon those two articles?—I think we reckon the average Sound dues upon deals from Russia to be about 1 *s.* 9 *d.* per standard 100; but when they come from Prussia about 2 *s.* 3 *d.*

1315. For identical articles?—Yes, in quantity; the custom of the trade as to selling deals is that they are always brought to a certain standard of quantity, and the same standard of quantity from Russia would pay perhaps 1 *s.* 9 *d.*, or 1 *s.* 10 *d.*; while from Prussia it would pay from 2 *s.* to 2 *s.* 3 *d.*

1316. *Chairman.*] Does this amount to a premium upon the import of timber from Russia instead of Prussia; is it sufficient for that?—No, I scarcely think it is.

1317. Do you think that the addition which the Sound dues cause to the price of timber is appreciable in the market?—It is an addition to the cost; every charge upon the commerce of the Baltic ports which adds to the cost, of course operates prejudicially to the trade.

1318. Does it not operate just as an import duty here would?—In just the same manner as an import duty would if levied to the same extent.

1319. Do you know anything of the charges not made by the Danish Government, but which arise in consequence of stopping at Elsinore?—We have to pay the agents who clear the ships and pay the Sound dues for us at Elsinore; they charge us three per cent. commission for doing so.

1320. Are there not a great number of agents who are established there for no other purpose than to clear the ships of Sound dues?—A great number.

1321. Do you know what these agents make a year?—It would be three per cent. upon the aggregate amount paid to the Danish government.

1322. Is that the usual rate of commission?—I believe so.

1323. Do you think that there are 30 agency houses in Elsinore?—I am not able to speak to the number; I know them to be a numerous class of men; I never was at Elsinore, and I cannot speak to the number.

1324. Is not there a great competition among them?—Very great.

1325. Have you ever known two commissions charged by two agents for clearing one cargo?—Yes, we know many instances of that kind.

1326. How does that arise?—I suppose it arises in this way: we chiefly employ one house as an agent; there are other houses occasionally who get hold

hold of the captain, and perhaps undertake to pay his Sound dues, and draw upon us for the amount, without any authority, by way of getting business; and hence we often have two bills presented for charges upon the same cargo.

1327. What do you do when the two bills are presented?—We refuse to pay the one drawn by the agent who is not authorised to act for us. Sometimes we pay them when we are not charged by our regular agent, but bills are drawn upon us by parties of whom we know nothing, stating that they have seen the captain of the ship, who employed them to clear the ship through the Danish Custom-house. When they draw upon us for the amount of the dues charged upon the cargo, if the account is correctly charged we pay it in the ordinary course of business, excepting where it has also been charged by our own regular agent, to whom we always pay the amount.

1328. Has every Baltic merchant an agent at Elsinore?—Most import houses employ one regular agent.

1329. The fraud just mentioned therefore seldom succeeds?—It does not succeed; but I do not attribute the practice to a fraudulent intention.

1330. Have you made any calculation of what it is that you have to add to the cost of the voyage for all the extra charges paid upon clearing the cargoes?—That will be a question for a shipowner. I am myself not fully acquainted with the charges upon the ship. Merchants pay three per cent. to the agent at Elsinore, who pays the dues for them on the cargo.

1331. Do you think the Sound dues have any operation upon the American timber trade?—As a charge upon timber, they increase the cost of Baltic produce, and of necessity, to some extent, operate in favour of the colonial timber.

1332. If there is any extra charge arising out of the Sound dues, might not we expect colonial timber to fall in price if they were abolished; is not this duty a sort of premium upon colonial timber?—So far as its effect is felt, it operates in that direction, unquestionably.

1333. Do you think it is sufficient to be felt?—It is rather difficult to say to what extent it may be felt; it is an increase to the cost of all timber from the Baltic to exactly the amount to which it is levied.

1334. Into whose pocket would the advantage go if the dues were abolished; would the consumer have the benefit, or the merchant or the shipowner?—I should say the consumer, as a general principle.

1335. Do you consider that it does raise the price of timber?—It enters into the cost as much as the freight, or as the first cost of the timber, to the extent to which it goes; I can see no difference.

1336. Has the import of timber from the Baltic increased much of late years?—Yes. of late years it has increased, with the exception of the last two years of the war.

1337. Mr. *Liddell.*] Where is timber cheaper, in America, or in the Baltic?—The qualities are so various, that that question is rather difficult to answer; I should say it is cheaper in the Baltic.

1338. Mr. *Mitchell.*] You mentioned that some deals cost 5 *l.* in Russia, and others 10 *l.*; are they not different descriptions of wood?—They are.

1339. Is not the higher-priced red, and the lower-priced white deal?—Yes.

1340. And the price of the one being 5 *l.*, and that of the other 10 *l.*, the Sound dues being 2 *s.* per standard hundred upon both, amount to a per-centage of two per cent. upon white deal, and of one per cent. upon red deal?—Yes.

1341. Mr. *Chancellor of the Exchequer.*] As long as the Sound dues are a fixed amount upon a given quantity, must not the inequality you speak of with reference to the quality of the goods exist?—Yes, so long as the Danish Government levies its charges upon the present tariff.

1342. You mentioned at the beginning of your evidence, as an objection to the present Sound dues, that there was an inequality in their operation, with regard to different qualities of timber; is not that a necessary consequence of the dues being fixed dues upon a given quantity of timber?—Yes.

1343. Do you think that it would be an advantage to the trade, if the Sound dues were levied upon the principle of an *ad valorem* instead of a fixed duty?—I do not know that it would be material to the trade, if the aggregate amount levied remained unaltered.

1344. Would it not be necessary to make a much closer examination of the cargo, in order to levy an *ad valorem* instead of a fixed duty?—In case the duty were levied as an *ad valorem* duty, the Danish Government must be furnished with a valuation of the cargo.

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1345. *Chairman.*] Are you not aware that it professes to be a per-centage duty upon the value now, the value having been fixed at some former time?—We do not understand it so at all.

1346. It has been explained to this Committee that it is levied upon the principle of one per cent. upon certain values, and that those values, varying from a variety of causes, what was intended to be a just *ad valorem* duty has become practically unequal in its operation; is not that so?—Just so.

1347. Do you understand that to be the operation in effect of the Sound dues?—The tariff upon which the Sound dues are now levied on wood goods has been in operation for many years, and I have never viewed it at all with reference to a one per cent. *ad valorem* duty.

1348. Is not that the principle upon which the dues are levied?—It does not appear upon their tariff that that is the way in which they make their charge, with one exception, which is the article of railway sleepers; upon railway sleepers they charge an *ad valorem* duty of one per cent.; with that exception, the dues appear to have no reference whatever to the valuation.

1349. Railway sleepers, upon which their duty is levied, were not in existence in former times when the values were fixed in the arbitrary manner I have mentioned, so that with regard to them, the duty operates as it professes to operate with regard to everything else; is not that so?—Railway sleepers are the only wood goods upon which the Sound dues are charged according to the value, and they are at the rate of one per cent.; all other wood goods are charged on the number of pieces without any reference to the value, and sometimes that amounts to more than two per cent.

1350. Mr. *Mitchell.*] Did not you say that for a certain quantity of timber of one quality you paid 5 *l.*, and that you got the same quantity of another quality for 10 *l.*, and that while you paid one per cent. upon the 10 *l.* value, you paid two per cent. upon the other value?—Precisely; those prices are constantly changing, but the charge at the Sound remains the same. I have given you the two extremes; between those two prices we have others; some are sold at 7 *l.*, perhaps, upon which the duty would operate as $1\frac{1}{2}$ per cent.

1351. At the two extremes there is one per cent. paid upon one, and two per cent. upon the other?—Yes.

1352. Mr. *Liddell.*] You have spoken of the duty upon railway sleepers; has there been a large importation of railway sleepers from the Baltic?—Very large.

1353. *Chairman.*] Can you tell the Committee that the merchants in your trade are desirous of having these dues abolished at once?—There is a strong feeling to that effect.

1354. Do you think that the annoyance and loss occasioned by their collection is sufficient to cause a strong feeling upon the subject?—It is so.

1355. Have you heard any suggestion made as to the best mode of getting rid of these dues?—It has been suggested that the Government of this country might redeem them by a compensation, and that to do so advantageously it should be done before the trade is more extended.

1356. Do you think that the trade with the Baltic is extending, and that therefore the compensation demanded is higher than it would have been some years ago?—Unquestionably.

1357. And that it will be probably more still five years hence?—That is my opinion.

1358. Do you think that the trade has extended this year?—I believe so; I think it has extended the last few years very much.

1359. Mr. *Chancellor of the Exchequer.*] Do you think that the trade has extended generally, or that the trade carried on in British vessels has extended?—The trade generally, without respect to the flag under which it is carried.

1360. Do you think that the proportion of the trade carried on in British vessels is on the increase?—No, I should think not. I should think that the British vessels employed in the Baltic trade are very much displaced by foreign vessels; there has been an accession of foreign vessels, from Swedish and Norwegian ports within the last few years.

1361. *Chairman.*] Does not the number of Prussian vessels very much surpass the number of Swedes and Norwegians?—The Prussians have always been large carriers, but the Swedes are becoming much more so than they were formerly; we have recently employed a great many Norwegian vessels to go voyages to the colonies in North America; the Norwegians are much increasing their commercial shipping.

1362. Mr. *Chancellor of the Exchequer.*] Do you think that the displacement of British vessels in the Baltic trade of which you speak is likely to increase?—Yes, I think that is the present tendency, clearly.

1363. What do you conceive to be the cause of that tendency?—The cheaper cost of building the vessels, and the cheaper cost of provisions and of wages in Sweden and Norway; the cheaper cost of management.

1364. *Chairman.*] Are you speaking from any accurate knowledge upon the subject?—I speak from rather extensive observation.

1365. Are steamers built more cheaply in the Baltic than in England?—I am not speaking of steamers, but of sailing-vessels.

1366. Is not the use of steamers in the Baltic trade upon the increase?—It is upon the increase.

1367. Do you know whether there is much difference in the price of provisions for English sailors and foreign sailors?—Yes; I believe it is considerable. The wages of the Norwegian and Prussian sailors are much lower than the wages of our sailors.

1368. Do they also have fewer men on board their vessels than there are in English vessels?—I suppose the number is pretty much the same; I am not aware of any great disparity in that respect.

1369. Do not you know that they have always more men on board than the English have?—I am not able to say whether they have or not.

1370. Mr. *Robert Phillimore.*] Have you employed many Swedish and Norwegian vessels in your trade?—Yes.

1371. *Chairman.*] The timber trade?—Yes.

1372. Mr. *Deasy.*] Do you pay those men less wages than you pay Englishmen?—We do not pay the men; we charter the ships.

1373. *Chairman.*] Do you find them cheaper than British vessels?—We ordinarily give them the same rate of freight; there is a current rate of freight in the market, and it is of no consequence whose ship takes our goods, nor to what country she belongs.

1374. They do not charge a lower rate of freight than the English ships; they are in the same market?—We pay them the same rate of freight.

1375. Mr. *Robert Phillimore.*] You have nothing to do with the payment of the men on board these vessels?—Nothing.

1376. Is the insurance the same for a foreign as for a British vessel?—Yes, ordinarily it is the same, except under particular circumstances; there might be a little difficulty with regard to insuring a foreign vessel that was not known on the register, but ordinarily we make no difference in the premiums of insurance between British and foreign vessels.

1377. *Chairman.*] You do not employ those Norwegian and Swedish vessels because they are cheaper than British vessels?—Not because they are cheaper; they get the same rate of freight as British vessels.

1378. If, as you say, they build cheaper and sail cheaper in the Baltic than they do in England, how is it that you cannot get them cheaper?—Because a Swede is as anxious to get a high rate of freight as an Englishman, and if the current rate of freight be 40*s.* to Quebec, the Swede will get 40*s.* as well as the Englishman; he will not take 39*s.* or 38*s.* because he sails his ship cheaper.

1379. Although the amount of pay is less, they want as much in the market as the English?—Just so.

1380. If they are quite as good, would not the English merchants employ them in preference if their freights were low?—We employ them equally with the British vessels. A Norwegian or Swedish shipbuilder can build a vessel for a smaller sum of money, and man it with seamen at a lower rate, and provision it with provisions at a lower rate, but he goes into the market and gets the same rate of freight as the Englishman.

1381. As a matter of fact, are they cheaper than the English vessels?—No.

1382. The freight is not lower?—The freight is not cheaper.

1383. You seemed to think that the Norwegian and Swedish vessels are displacing the British vessels in the Baltic, because they can navigate cheaper; is that so?—The Norwegian or Swedish owner, sails his vessel at less cost than the English owner can do, and therefore he can make a profit when the English owner cannot, as they receive the same amount of freight.

1384. Is it usual for two rates of profit for the same article to exist in the same market?—Certainly; different rates of profit to the owner of a ship may

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exist in the same market. It is obvious that if the Norwegian or Swedish shipowner pays so much less per month to his men and so much less for his provisions, and his ship is employed at the same amount of freight, it must be to him a more profitable trade than it is to the English shipowner, who pays higher wages and higher prices for provisions, and gets the same money in return.

1385. If they build cheaper there than they do in this country, and get more than the average rate of profit in consequence, why do not more people embark in the business?—That is what is being done every day, and therefore the tendency is to have an increase of foreign ships in the Baltic trade.

1386. You say that they are increasing, because there is a higher rate of profit on account of the materials being cheaper; after a certain time, will not the rate of profit be equal in the two countries?—The competition will not equalise the profit between foreign and English ships.

1387. Will not more people embark in the business?—Yes.

1388. And will not the rate of profit in consequence be less?—As compared with the British shipowner, it will not alter the relative position of the foreigner with the Englishman; to us, as merchants, it is a matter of indifference whether we pay our money to the foreigner or to the English owners.

1389. Are not the cargoes to the Baltic being carried now as much in steamers as in sailing vessels?—It is not so with cargoes of timber.

1390. Is there any reason why it should not be so?—The cost of navigation is too great; timber will not bear that addition to freight which is necessary if steamers are used.

1391. Have you any doubt that steamers can be built cheaper in England than in the Baltic?—None whatever.

1392. Mr. *Mitchell.*] Is it not the fact, that timber is not liable to sea damage of any consequence?—No, except from total loss.

1393. Therefore it is not your interest to employ a vessel of so high a class as is employed in the case of articles of higher value, which are liable to sea damage?—It is not so important to us.

1394. Is not the necessary effect of that to put more of the carrying trade in that branch of the trade, into the hands of the ruder class of foreign vessels?—The timber trade does not require first-class vessels.

1395. Mr. *Duncan.*] Cannot you carry on your trade in second-class vessels, whereas you could not do so profitably to yourself in first-class vessels?—Just so.

1396. Mr. *Liddell.*] Is that the reason why the Baltic ships compete so successfully with the English ships in your trade, that it requires an inferior class of vessels?—No; the reason why the Baltic ships interfere with the English ships is because they can be built at a cheaper cost than the English ships.

1397. Do you consider the Baltic vessels to be equal in every respect to the British vessels?—They build in England a superior class of vessels to those that are generally built in the Baltic. The A. 1 ships in this country are now built of a very high class, and they are classed at Lloyd's for 13 years; whereas perhaps a first class foreign ship would not be classed as A. 1 for more than nine or 10 years.

1398. Are not these Baltic vessels equal for the purpose of the timber trade to English vessels?—Quite so.

1399. Have the insurance companies the same confidence in vessels navigated by foreign seamen and built in foreign countries as they have in British vessels?—Ordinarily we do not pay any more for the insurance upon cargoes in foreign vessels than in British vessels.

1400. Mr. *Bramley Moore.*] Has not the British tonnage to the Baltic notoriously diminished since 1849?—Yes.

1401. Up to that period foreign ships were not admitted upon the same terms as English vessels into English ports, and therefore the trade was confined almost exclusively to British bottoms?—Nearly so.

1402. Were not the freights higher then than they are now?—Yes.

1403. Has not the bringing of foreign vessels into competition with British vessels brought down the freights?—It would have that tendency.

1404. Has not it had that tendency?—Increased supply must have that tendency.

1405. Is not it notoriously the fact, that the effect of foreign vessels coming in and offering to carry at lower freights has brought down the British freights to their terms, and made the two equal?—It must operate in that way.

1406. Therefore,

1406. Therefore, when the British vessels brought their freights down to the same rate as the foreign ones, since the foreigners paid less wages and lived cheaply, did not it follow that they made a large profit where the British vessels could not make so large a profit?—That is my view of the matter. *S. West*, Esq. 27 June 1856.

1407. Were not your freights brought down to a level with theirs?—Yes.

1408. *Chairman.*] Do you know that reciprocity treaties between this country and the Baltic States have been in operation since the year 1825?—Yes.

Martin Frederick Bremer, Esq., called in; and Examined.

1409. *Chairman.*] WHAT is your house of business?—I am a partner in the firm of Sack, Bremer & Company, Ship and Insurance Brokers. *M. F. Bremer*, Esq.

1410. I believe you have been settled in London a long time?—Forty-one years.

1411. Are you engaged in trade with the Baltic?—Principally in that trade.

1412. You know that the object of our inquiry is to ascertain the operation of the Sound dues upon the trade of this country; will you give us the benefit of your experience upon that matter?—We think the Sound dues very objectionable, because the ships have been detained there sometimes a long time for clearing business; a whole day has passed before they could be cleared with general cargoes, and a great number of bills of lading. Of late the Danish Government have allowed the ships to pass by, giving a document, either in England, or at the port where they are discharged; that has been the last two years at least.

1413. Is there any arrangement made between the Prussian Government and the merchants of that country to be repaid part of the dues which they pay at Elsinore?—Not to my knowledge; I do not know of it.

1414. Would you have known of it if it had been so?—I think I should have heard of it.

1415. You are a native of Prussia?—Yes, I am. I think I should have heard of it if such an arrangement had existed.

1416. You never heard of a return of about one-third of the Sound dues to vessels entering the Prussian ports?—No; nor do I think it is at all likely to be made.

1417. I believe there are some states or districts in the Baltic which are privileged with respect to the Sound dues; are there not some places of that sort in Prussia and Mecklenburgh?—Yes.

1418. Are there any other states in which such immunities exist?—Not that I know of.

1419. What parts of Prussia are privileged in this way?—As to Prussian ships, I cannot exactly speak; but I know for certain that Mecklenburgh ships belonging to Rostock, and having Rostock flags, and the captains being Rostock citizens, pay for their duty on wheat only 2 ¼ *d.* per quarter, whereas the sum charged on other ships comes to nearly 4 ¼ *d.*

1420. What do you know about the same privilege in Prussia?—There is one place that I know of, called Cammin (it is only a small village) where some exemption is allowed.

1421. How came it to be privileged in this way?—I do not know the particulars; but I know that a ship belonging to a sugar-refiner at Stettin, has a Cammin flag for the purpose of getting this advantage; it comes up to Stettin, through the Sound, at much lower Sound dues than it would have paid if the ship were under the Stettin flag.

1422. Is Cammin the place to which you have referred in the Prussian dominions?—Yes; it is close to Stettin.

1423. You do not know anything about the origin of that immunity?—No I do not; I believe there are two other places which are privileged in Prussia, but I do not know anything about them. I understand Colberg is one of them.

1424. What privileges do these places enjoy, as far as you know?—They have the privilege of loading sugar from here at less Sound dues than other vessels; they used to take sugar from here, and a ship used to come regularly two or three times a year, and to pay less Sound dues than other vessels. The difference upon wheat between a Mecklenburgh and a Rostock ship is 2 *d.* a quarter; as the Mecklenburgh last is 13 quarters, paying one dollar, or about 4 *s.* 6 *d.* per last.

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1425. How is Rostock privileged?—A cargo of wheat coming by Rostock ships, having captains who are Rostock citizens, pays 2¼ *d.* a quarter, and if it is imported by other ships, either Mecklenburgh or English ships, or any other ships, it pays 4¼ *d.*, so that the difference is 2 *d.* a quarter from Rostock.

1426. Are the Rostock ships employed in consequence of this privilege?—The Rostock ships have the preference of the other ships.

1427. Rostock is the capital of Mecklenburgh?—Rostock is the capital of Mecklenburgh.

1428. Are Rostock ships preferred for this reason?—If the captains are Rostock citizens they are preferred; in fact, they have often 2 *d.* extra for their freight, because they save that charge on the Sound dues.

1429. If they got 2 *d.* extra for it, there would be no prefence given between, to Mecklenburgh, over other vessels, unless the freight were less?—Not at all; they would be obliged to take less than 2 *d.*

1430. Do they get more employed in consequence of that privilege?—Rostock ships would get 2 *d.* more freight.

1431. How long has this privilege existed?—It has existed for many years.

1432. Are there very good vessels built at Rostock?—Yes.

1433. Are their seamen good?—Yes; most of their ships are built in clubs; there are a great many part owners in these ships; the captains are always part owners of them.

1434. Have you made any calculation as to what it is you pay on a voyag for Sound dues; upon the ship and cargo together?—We do not pay for the cargo; the merchants pay for the cargo; we paid for one of our steamers going to Stettin and back 8 *l.* 12 *s.* 6 *d.*

1435. What proportion does that bear to the whole expense of the voyage?—It would not bear a great proportion upon steamers, because coals cost upwards of 200 *l.*

1436. Mr. *Duncan.*] What was the tonnage of your vessel?—334 tons net; 462 tons gross measurement, including the engines.

1437. Mr. *Mitchell.*] Of course, if a merchant importing corn in a Rostock ship can save 3 *d.* a quarter on the Sound dues, it would not be for his interest to pay more than 1 *d.* or 2 *d.* extra freight for that ship?—Decidedly not.

1438. Has not this privilege had the effect of throwing that trade into the hands of the Rostock shipowners, as compared with other countries?—Decidedly.

1439. Is it sufficient to confer that privilege upon any ship that a Rostock captain should be on board, if the ship is not a Rostock ship?—No, it must be a Rostock ship, and the captain must be a Rostock citizen; the ship must have a Rostock flag; whether it is built at Rostock or at Wismar does not matter, so long as it is a Rostock flag, and the captain is a Rostock citizen.

1440. Mr. *Duncan.*] Can you state to the Committee how much of the 8 *l.* paid upon your steamer was paid for lights?—About 2 *l.*; say 1 *l.* each way.

1441. Have you a paper containing the whole charges upon the ship?—Yes.

Vide Appendix.

1442. Will you hand it in?—(*The same was handed in*).

1443. Does that include all the items chargeable upon your vessel in one voyage?—Yes, out and in; to Stettin and back again; the light rates were 4½ dollars out and 4½ in.

1444. *Chairman.*] Do you know the opinion that prevails in Prussia about the Sound dues?—They are much against them; they wish to have them taken off; in fact they have been at work for a long time to get them off.

1445. It has been a subject of discussion in the chamber?—Yes; and by both merchants and captains.

1446. Did you say that the merchants and captains have the same wish to abolish the Sound dues?—The same wish; because the merchants have to pay Sound dues upon the cargo, and the captains upon the ship.

1447. Do you know that the captains have an advantage in these Sound dues?—Yes, they have; but they are all part owners of the ships they command, and therefore they have great interest in getting the Sound dues reduced.

1448. What captains are you referring to?—Prussians as well as Mecklenburgh men; they are most all in clubs, and are generally part owners; it is a very rare case in which it is not so.

1449. Mr. *Chancellor of the Exchequer.*] The captains being part owners of the ships which they navigate, their interests concur with the interests of the shipowner

shipowner in endeavouring to abolish the sound dues?—Decidedly; and not only for that, but also because the trade will be greatly enlarged if those dues are abolished; because a great part of the trade goes by Hamburgh, and by the Hamburgh Railway, so that the part of the trade which used to go by the Sound to Stettin now goes to Hamburgh.

1450. *Chairman.*] You say that the Prussian shipping is not on the increase; upon what ground do you make that statement?—I have books here showing the number of ships and the tonnage of 1850 and 1856. In 1850 there were 936 ships containing 132,523 lasts; in 1856 there were 902 ships, so that there were 34 ships less than in 1850, but there were 140,048 lasts; there is only 8,000 lasts of increase within the last six years; the Prussian marine has been for nearly 20 years in about the same state; a Prussian last is about 1½ ton English register.

1451. It has not much increased in the course of 20 years?—No.

1452. Could you state the relative proportion of the number of Prussian vessels to those of the other Baltic States?—I know how many there are at Rostock and Lubeck; but I do not know how many there are in Sweden.

1453. Should you say that the Prussian vessels have generally surpassed in number any others belonging to Baltic states?—They have always been more than the Rostock ships and the Mecklenburgh ships; the Prussian ships are about 900, and in Rostock there are only 307, and in Wismar 49.

1454. Have they generally exceeded the Swedes?—The Swedes I am not acquainted with; as to Mecklenburgh and Rostock, they have always exceeded them; Sweden has at present 1,505 ships of 210,000 tons English register.

1455. The Prussians have more carrying trade than any other Baltic country except Sweden, which you do not know?—Yes, I do not know the Swedish trade.

1456. Do you know anything of the charges by a Prussian vessel compared with a British vessel?—They ought to be a little less, because the wages they pay are cheaper; but there is not much difference now; they pay nearly 2 *l.* a month wages, and they generally have more men than the British ships have.

1457. They pay nearly the same wages, and they generally have more men?—Yes.

1458. Has not free trade with England done something to increase the cost of their shipping?—Yes.

1459. Used there not to be a greater difference formerly between the wages of English and foreign sailors?—Formerly the men had 1 *l.* a month.

1460. The wages were lower before they had free trade with England; free trade has tended to equalise matters generally?—Very, considerably, and also provisions.

1461. Would you say that it is a matter of great importance to the Prussian shipping to have the Sound dues taken off?—Decidedly, because the trade to and from the Baltic would increase considerably if they were taken off. There are a great number of goods shipped by way of Hamburgh and Holland of late, which otherwise would be shipped to Stettin. As nearly as I can remember, formerly we used to load about 80 ships a year to Stettin, and now we only load about 35 with general cargoes, and many parcels of wheat are coming from Mecklenburgh to London by way of Hamburgh.

1462. Do you confirm the evidence given here by British merchants and shipowners, that the payment of these dues is attended with great inconvenience, and adding to the cost of freight, and the price of the cargo?—Decidedly.

1463. Is the disposition of the authorities in Prussia, in favour of redeeming those dues?—I do not know how far they have succeeded in their endeavours. It all depends upon the Government in Prussia; it is not like it is in England. The merchants and shipowners must submit to what the Government dictates, and must abide by it.

1464. As far as you know your countrymen, they would not object to pay a sum of money to Denmark in order to be rid of those dues?—I should say not; I should say they would do so.

1465. Is it considered in Prussia that the Danes have by time acquired a right to those dues, and that any state that is under treaty to pay them should redeem them?—I have not been in Prussia lately.

1466. Have you any other information to give us upon the subject of these dues?—I can tell you how the Rostock ships have increased. They have increased considerably of late; within the last 20 years they have increased

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about double. Their trade is principally between Russian ports in the Baltic and Russian ports in the White Sea, and Holland and Belgian; they are principally employed in that trade; of late they have gone to Odessa and the Black Sea, and found good employment there, and that is the reason they have built a great many more ships, because Holland and Belgium have not many ships.

1467. They have not been employed in long voyages?—No; they have built some larger ships of late. They have gone to the West Indies and to Australia; but I do not think the majority of their trade will be in that direction.

1468. Do many of the Rostock seamen go into the American service?—I have not heard of many.

1469. Do the Swedes and Norwegians do so?—They do, but not the Mecklenburghers; they would rather go home again; they are more domestic people than the Norwegians.

1470. Which are considered the best seamen in the Baltic?—The Norwegians are the best, I believe; the Mecklenburghers are very honest people, but they are not so quick. They are more careful, because they never insure their ships, so that they make rather long voyages, compared to the way in which the English ships make their voyages.

1471. Are you an underwriter?—No; I am an insurance broker.

1472. Do you know whether the risks that the vessels run at Elsinore make any difference in the insurance?—No; the underwriters prefer Baltic ships. Their captains are more careful than the English captains; they do not insure their vessels; it is a very rare case that any of them insure, and for that reason they are very careful men; they take care of their own property. This is known to the underwriters at Lloyd's, and therefore, though the ships may not be A. 1, they will underwrite them as cheap as British A. 1 ships, and the London corn-factors will give the Prussian ship the preference to the British ship from the Baltic.

1473. Are they much engaged in the corn trade?—Yes, with the ships.

1474. And those ships are rarely insured?—There are some few exceptions where the captains borrow a little money from the owner; but, generally speaking, they do not insure at all.

1475. Do you know what is the amount that is paid upon corn at the Sound; the Committee have been informed that it was 5 *d.* or 6 *d.* per quarter: is that correct?—It is 5 ¼ *d.* upon all ships except the Rostock ships, which is only 2 ¼ *d.* if the bills of lading are made out in sheffels.

1476. Does not the per-centage vary very much according to the price of corn?—Yes; very much.

1477. Do you consider the Sound dues were intended to be a one per cent. duty?—They were intended to be so originally; but we find that the charge is one dollar per last, which, according to the present rate of exchange, is equal to about 4 *s.* 6 *d.*; whether it is a last from Dantzic, which is 10 ½ quarters, or from Stettin, which is 13 ½ quarters, or from Stralzund, which is 14 quarters, or from Rostock and Wismar, which is 13 quarters, they charge all alike, at a dollar per last. Now, in consequence of that, the Dantzic people complained that they were overcharged in proportion to the others, and they have altered it so far that they allow them to ship 60 sheffels to the last, instead of 56 ½.

1478. They remonstrated with the Danish Government?—Yes, I understood so.

1479. And they have had that alteration made in consequence?—It is a mere trifle; at Stralzund they ship 75 sheffels to the last, and they pay the same dues of one dollar, or about 4 *s.* 6 *d.* per last if the bills of lading are made out in lasts.

1480. You consider they are unequally levied?—Yes; I have a paper here containing the different lasts; a last from Dantzic is 56 ½ sheffels, or 10 ½ quarters; a last from Stettin is 72 sheffels, or 13 ½ quarters; a last from Stralzund is 75 sheffels, or 14 quarters, and all these are charged the same Sound dues; a last from Rostock and Wismar is 96 sheffels, but they are smaller sheffels, so that it is equal only to 13 quarters. They are all charged alike, whether the last is 10 ½ quarters, or whether the last is 14 quarters, one dollar per last.

1481. What is the last treaty that Prussia had with Denmark upon this subject?—I cannot say what is the last treaty between Prussia and Denmark; the last Sound tariff was published in 1842.

1482. Does that tariff state in any part of it, that they profess to levy one per cent.?—They said that they would only levy one per cent. upon the merchandize

chandise that is not otherwise enumerated, but upon wheat it is a dollar per last. In the old book it was a dollar per last of 80 bushels; in the new book it is a dollar per last of 20 barrels.

1483. Does that apply equally to all countries?—Yes; I believe I explained that ships did not stop at Elsinore now as formerly; formerly ships must stop at Elsinore, and when they have had a great many ships waiting, it has detained them a whole day. But the shipowners abroad remonstrated with the Danish Government, and since that time (I think it is about two years ago), they have allowed the ships to pass by without stopping at all; they have only to send their papers on shore to their agent, and he pays the Sound dues upon the goods and forwards the clearance to the port of destination.

1484. Has this been a matter of general regulation?—I believe it has.

1485. Do you know that to be the case?—I do not.

1486. Is it not the fact that that has been done where they have great confidence in particular houses, but that it is not allowed to everybody to do it?—I believe it is allowed to everybody.

1487. What is the fact now; do the ships stop, or do they not?—They need not stop; they either send the papers on shore, or they send them from England by post, and I have done that frequently.

1488. Mr. *Liddell.*] How long has this regulation existed?—About two years at least, to my knowledge; but I understand that it has been much longer.

1489. Mr. *Mitchell.*] Does it apply to duty upon the cargo?—It applies to the dues upon the ship and cargo, both.

1490. Supposing a cargo was coming from the Baltic, unless some agent at Elsinore made himself responsible for the payment of the Sound dues, could the vessel pass through without stopping?—Yes.

1491. Mr. *Liddell.*] Can you state positively that there are a great number of vessels that pass the Sound every year now which are not required to stop?—I cannot say how many; generally speaking, the captains like to go on shore, because they have perquisites; each captain gets four per cent.

1492. Is it the same whether the ship is going out to the Baltic or coming back?—Yes, I wrote to my agent at Elsinore, asking him if my steamer might pass, and he said, "Yes, send the documents either from London or from Stettin, and I will pay the Sound dues; and there is an end of it."

1493. Mr. *Chancellor of the Exchequer.*] Do you think that the majority of the ships passing the Sound stop at Elsinore, or do not stop?—It depends upon the wind; if the wind is favourable they pass on, if it is not favourable they stop.

1494. *Chairman.*] Can they discharge the cargo until the bill of lading is sent over, or some certificate has arrived to show that they have paid?—Yes, I believe so; in London ships discharge at once.

1495. The bill of lading is sent to the agent?—Yes; the captain generally takes duplicate blank bills of lading with him, and fills them up and sends them on shore, as we have done from England, sending them to Elsinore when they have passed the Sound without stopping.

1496. What evidence has he, when he reaches the port of destination, of having paid the dues: when does he get the bill of lading?—They send it with the account of the Sound dues.

1497. Supposing a vessel is going to St. Petersburg, when does the bill of lading reach the captain?—They send it after him to St. Petersburg.

1498. Can he discharge his cargo without it?—That bill of lading is not of much consequence, it is the receiver's bill of lading which he goes by. I understood that ships going to St. Petersburg must stop and clear at Elsinore.

1499. Are you speaking from knowledge of your own when you say that Prussia does not require any certificate of the payment of the dues?—She does not.

1500. We have had it in evidence, that Russia requires some certificate of the payment of the Sound dues before she allows the ship to enter any of her ports; is not that the case?—There may be a treaty between Russia and Denmark that I am not aware of; our trade is not with Russia.

1501. We have heard that it also is the case with Prussia; is that true?—No, decidedly not; a case occurred with a ship of mine to and from Stettin this spring.

1502. Do you speak generally?—Yes.

1503. Mr. *Deasy.*] Is not that a steamer?—Yes.

1504. Have you ever been in a sailing vessel?—I saw a captain to-day coming from Prussia who has a sailing vessel, he had blank bills of lading with him

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which he filled up and sent on shore at Elsinore; that is all that was required; he did not stop.

1505. *Chairman.*] What security have the Government in that case that the proper charge is paid?—The agent pays it; they are sure to send correct bills of lading because the Danish Government inquires at Stettin where the ship was loaded, what has been shipped, and the consul sees what has been unloaded from that ship, so that they have two checks.

1506. It is said that there are frauds practised by collusion between the agents and captains of vessels and perhaps the merchants also; do you believe that to be the case?—It was so formerly before cockets were sent out to Elsinore.

1507. At this moment, do not the Danish Government pay the captains something?—Yes, 4 per cent.

1508. That is to induce them to disclose the real value of the cargo?—Yes.

1509. Have you any notion that actually the Danish Government receives much less than it purports to levy?—No.

1510. If the agents did not report the cargoes faithfully, or that there was some collusion at Elsinore to pay less, would it not follow that the Danish Government would not receive all that they purported to impose?—They are bound to do so; they are obliged to take the papers to the custom-house.

1511. You do not believe there are frauds practised at Elsinore?—No; formerly they sometimes reported less than they had on board the ship; in fact once a captain was fined for reporting less cargo than he had on board; I think he was fined; but since then they have been very careful; I think it is very seldom that a fraud was committed.

1512. Was that done by paying fees to the custom-house officer?—No; the captain only produced one bill of lading instead of two; at that time they did not require cockets to be produced at Elsinore; it is a great many years ago.

1513. Mr. *Mitchell.*] Do I understand it to be your opinion, that under this new regulation, sailing vessels as well as steamers going into and out of the Baltic, experience no detention by payment of the Sound dues?—None whatever; they may go and come back again if they send the papers either from the port of destination, or send them on shore at Elsinore, there are always boats cruising about, or send them from wherever they can.

1514. Do you mean that sailing vessels passing Elsinore will be allowed to pass Elsinore by the Danish Government without payment of the Sound dues at all?—They must give the agent order to pay the dues for them afterwards.

1515. They must send ashore to their agent?—They may send word from whatever port they are bound to, and may send the document from there.

1516. Supposing a vessel is going out to St. Petersburg from this country with a cargo, has she now a right to pass Elsinore without sending on shore at all, and to go on to St. Petersburg without being detained by the Danish Government, and then send her papers back from St. Petersburg to Elsinore to pay the Sound dues?—In the Prussian ports we do that every day.

1517. What security has the Danish Government that they will not be defrauded?—They do not want any security; they are not afraid of not getting the Sound dues.

1518. Supposing the ship passes through without sending her papers on shore, how do they know what agent is responsible for the payment of the Sound dues?—There is no difficulty about that, because a ship could never pass the Sound a second time if it did not pay the Sound dues. I had a captain who once went through in that way, and he dared never go through again; he was obliged to sell his ship.

1519. How would they know the ship again?—They know the ship easily; there is no difficulty about it; every one knows them as we do our customers.

1520. If the ship passes without sending the papers, and then she arrives at a Prussian port, where no certificate of payment of the Sound dues is required, how is the Danish Government to know whether the ship has paid the Sound dues or not?—The Danish Government gets all the documents; the statement of what ships had arrived, and the statement from England, and they look at their list to see that they have paid for Sound dues; they have both the clearance in England and the arrival in the Baltic; there is no difficulty whatever in that respect.

1521. How is it then that nearly all the ships passing the Sound stop at Elsinore?—They stop to get their perquisites; sometimes the captains like to go on shore. The Prussian captains prefer going through with their ships.

1522. *Chairman.*]

1522. *Chairman.*] Do you know how many agents there are at Elsinore?—Between 25 and 30.

1523. Do you know how much a year they make upon the average?—It is impossible to know.

1524. Have you heard that it is 1,000 *l.* a year?—I have heard that they must have that at least.

1525. Mr. *Mitchell.*] Supposing your statement to be correct practically, do not the great majority of ships stop at Elsinore notwithstanding?—They have hitherto, but a good many pass by, to my knowledge.

1526. Mr. *Chancellor of the Exchequer.*] Would you consider that the stoppage is voluntary, and not compulsory?—At present it is voluntary; formerly it was compulsory.

1527. Therefore is not it for the interest of the shipowner to make a peremptory condition with his captain that he is not to stop at Elsinore?—In some measure it would; but they can always make an excuse for stopping, if they like.

1528. Might they not make an excuse at any other part of the voyage?—They may do so, but do not receive perquisites at other ports.

1529. Mr. *Liddell.*] Might not it be very unfair to call upon this country to pay for the amusement of the Baltic captains?—The Sound dues must be paid, so long as we are liable to them, whether they stop or not.

1530. Does not the main objection to the Sound dues arise, not so much from the amount, as from the risk and loss of time that is caused by the ship stopping to pay the Sound dues?—It is a fact that they are allowed to pass; formerly they were not; but for the last two years they have been allowed to pass. I asked one of our captains at our office what his practice was, and he said that he had blank bills of lading, which he filled up; he met a boat, and sent them on shore, and he says that he shall do the same again; he passed on without stopping.

1531. Mr. *Chancellor of the Exchequer.*] Are the Committee to understand you to say that the principal grievance of the Sound dues is the money payment of the dues themselves, and not the detention of the ships?—Certainly they find the money payment is much heavier than they fancied. A party has now some cochineal to ship to St. Petersburgh, and the Sound dues amount to about 4 *l.* per ton, and the whole freight is only 4 *l.*; so that they say, We must send it by land, either by way of Hamburg or by way of Flensborg and Tonningen.

1532. *Chairman.*] Do you think many goods are going that way?—Many fine goods, upon which the Sound dues are high.

1533. Are not the transit dues very heavy?—They are much cheaper than the Sound dues.

1534. Have not the Danish Government raised the transit dues very much, upon the Hamburg and Lubeck Railway?—I do not know.

1535. When you speak of going by land, do you refer to the railway from Hamburg to Lubeck?—To the railway from Hamburg to Lubeck, or from Tonningen to Flensborg; the Sound dues is 36 stivers per 100 lb. or about 3 *s.* 5 *d.* per 100 lb. cochineal.

1536. Is not there a railway between Tonningen and Flensborg?—Yes.

1537. Do you think goods will go by it?—Such goods as have to pay high Sound dues will go that way; others will not, because the saving would not pay the freights for other goods by way of Tonningen by rail; of course it is cheaper by sea; but when the Sound dues are very extravagant, then of course they can have it cheaper by rail, *viâ* Tonningen.

1538. If there were no dues at all paid at the Sound, do you think that people would prefer going that way to going by Hamburg and Lubeck?—Certainly; the railway knocks the goods to pieces frequently; in the re-shipping and transhipping, and forwarding them by rail, they are knocked about a great deal.

1539. Have you heard the evidence given in this room this morning?—No.

1540. Is there anything else that you wish to mention to the Committee?—I do not know of anything else; I shall be happy to give the Committee any information that they desire.

Anthony George Robinson, Esq., called in; and Examined.

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1541. Mr. *Mitchell.*] I BELIEVE you are a member of the General Ship Owners Society of London?—Yes.

1542. And also agent for steamers trading from London to St. Petersburg?—Yes.

1543. And for steamers trading between France and St. Petersburg?—Yes.

1544. Have you been in the Baltic yourself?—Yes; some years ago I was there.

1545. Were you there as commander of a ship?—No; I was out as agent for ships trading with Sweden and St. Petersburg.

1546. Have you had any experience of the detention caused to ships at Elsinore by the payment of the Sound dues?—Yes; our ships are repeatedly detained; I speak now more particularly of our vessels, which are principally steamboats trading to the Baltic; some are sailing-vessels, but they are mostly steamboats. They have constantly to wait at Copenhagen for the papers on their way to St. Petersburg.

1547. The Committee have been informed by a previous witness that steamships are allowed to pass Elsinore without stopping to pay the Sound dues, upon a guarantee being given by some agent there; is that so?—Yes; the privilege is granted by the Danish Government in case the vessel has a recognised agent, on the captain sending the bill of lading and manifest on shore as he passes; but he must wait for the clearance-paper, if he is going up the Baltic, at Copenhagen; it is an understood thing that they are to stop at Copenhagen. The papers are sent to them at their own expense, and they have to wait at Copenhagen until they are sent on board.

1548. Do I understand you to say, that although the steamboat company have a recognised agent at Elsinore, it is still necessary for the commanders of your steamers to send their papers to the agent on shore when passing Elsinore?—Yes.

1549. We have been informed that both sailing-vessels and steam-vessels can pass Elsinore even if they have not an agent there, without sending on shore at all, leaving the Sound dues to be collected at the port of discharge; is that so?—If a ship goes to a Russian port, the first thing that is asked for is the Sound pass. At St. Petersburg there is a guardship stationed four or five miles from Cronstadt, and there the first thing asked for is the Sound pass, and if the captain has not the Sound pass he is not admitted.

1550. Therefore, in the case of vessels trading with Russia, it would be wholly impossible to pass the Sound or to discharge the cargoes without paying the Sound dues?—A captain would not be allowed to go into the port without paying the Sound dues.

1551. Neither in the case of steamers nor sailing vessels?—Neither steamers nor sailing vessels.

1552. Even in the case of a steamer having a recognised agent and a recognised position, it is necessary, on passing Elsinore, to send the papers on shore, or to take the papers on shore?—Our steamers are constantly detained.

1553. Did you ever know a captain pass the Sound without sending on shore?—No one would go on without the Sound pass; they have to wait till it comes to them.

1554. The steamers are forced to send a boat on shore, and even in the case of a steamer does not that cause detention?—No; the arrangement is, that the first boat that comes off to the ship takes the papers; it sometimes happens that there is a detention, but usually there are boats cruising about; the crews get a sovereign for it, and they are on the look-out for it, and the papers are put into the first boat that comes out; but in order to facilitate the ship we are obliged to have an extra set of bills of lading that never pass the Sound; they are left there.

1555. After the bills of lading are sent on shore, and the agent has guaranteed the payment of the dues, the ships have to wait at Copenhagen till they get a certificate from Elsinore of the payment of the Sound dues?—Yes.

1556. Does that cause detention?—If the vessel is quick at Copenhagen, it will not be more than five or six hours before she is ready for sea; it would be five or six hours longer before the pass arrives.

1557. Of

1557. Of course the detention of the sailing-vessels would be greater?—Yes.

1558. Do you know of any case of great detention arising from payment of the Sound dues?—I recollect a case when I was in Stockholm some years ago; two ships were trading from England to that port. The vessel that arrived first cleared at the Custom-house while the other was arriving; she got under weigh and proceeded on her voyage; she got through the grounds that night, the wind changed in the mean time to the south-west, and she arrived at Stockholm and discharged her cargo, and she was ready to sail home before the other ship arrived, from the loss of wind. Tug-steamboats were not so readily procured then as they are now, and she had to wait; she could not get through the grounds with the current and the wind against her.

1559. How long is this ago?—Fifteen or 16 years ago.

1560. Mr. *Liddell.*] The same things have happened to other vessels?—It will fall generally upon them; rather than be detained they incur the expense of a steamboat, which they otherwise would not do.

1561. Is there not a loss of 12 hours now at Elsinore?—Quite as much as that.

1562. Mr. *Mitchell.*] The cost of steamers being greater than that of sailing vessels, do not you take measures, by securing boats, to avoid the necessity of that detention?—We think nothing of an expense of that sort.

1563. Have you any complaint to make, on the part of the steamboat companies, of the competition which they have to sustain for the carriage of goods from this country to the Baltic, in consequence of the amount of the Sound dues as compared with the duty charged by the railways?—Yes; it quite shuts us out of all valuable traffic with the lower Baltic ports. For example: a bale of manufactured goods would be worth 100*l.*, and the Sound dues upon that would be 1*l.*; that 1*l.* would more than carry it from Hamburg up to a Prussian port by the railway or by water, therefore the merchant in this country will send his goods by the shorter route, either to Rotterdam or to Hamburg, and let it go up by water or by rail. Then with regard to French goods, we were conveying goods from France to Russia and the Baltic during the war. We took goods to the lower ports as well, which never touched the Danish railways at all; they go by the German railways, and avoid the Sound dues altogether. All the valuable goods that hitherto were carried by sea are sent by rail, in consequence of the Sound dues.

1564. Where were the French goods put on the rail?—At Paris, and they go right through by Cologne.

1565. Is that in consequence, to a certain extent, of the heavy pressure of the Sound dues upon those goods?—Yes; and English merchants send their valuable goods from here to Hamburg and thence by railway, to avoid the Sound dues; for some of the packages were worth 300*l.*, and the duty upon that would be 3*l.*, and the railway charge would not be one-fourth of that.

1566. They pay one per cent., as non-enumerated articles?—Yes. We find now, at this moment, very great competition for the goods on the part of the railways; so much so, that there are some goods which I am afraid we shall lose altogether.

1567. *Chairman.*] What is the freight to Russia for manufactured goods?—For manufactured goods, the freight is very low at present; it is 20*s.* a ton, with measurement of 40 feet.

1568. What would be the Sound dues upon that bale of manufactured goods?—The Sound dues might be as much as 5*l.*

1569. What would be the average amount?—It would be 3*l.*

1570. Then you would have to pay 4*l.* for a bale of manufactured goods for Sound dues and freight to the Baltic?—Yes.

1571. What would be the freight upon a bale of manufactured goods to Hamburg?—The freight upon a bale of manufactured goods to Hamburg would be about 10*s.* a ton.

1572. We have it in evidence that the transit duty and the rate of carriage altogether from Hamburg to Lubeck would be less in amount than 1*l.*; assuming it to be 1*l.*, they would deliver a bale of goods free of Sound dues for 30*s.*?—Yes.

1573. Do you know what would be the freight from Russia to any of the

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Baltic ports upon that bale of goods?—It would be about 20 *s.*, I should think.

1574. Therefore that bale of goods would be delivered at any of the Baltic ports going from hence to Hamburg, and by railway to Lubeck, and from Lubeck to the coast of the Baltic for 2 *l.* 10 *s.*, which would cost 4 *l.* conveyed by sea?—Yes.

1575. And you are carrying at a rate which you state to be unusually low, in consequence of this competition?—Yes.

1576. Does not the same remark apply to indigo?—Yes; in fact, upon all valuable goods, indigoes, cochineals, and such other goods, the Sound dues are very heavy; a chest of indigo is worth 80 *l.*, and the freight is an average of 10 *s.*

1577. Can you refer to the tariff, and tell the Committee what the Sound dues upon that chest of indigo are?—They are rather over 3 *s.* a cwt., a chest of indigo is four cwt., upon which the dues would be 12 *s.*; making the cost of transit altogether 22 *s.*

1578. How would that operate in sending to Hamburg and Lubeck?—The freight through by that rate would be considerably less than the Sound dues.

1579. In addition to which, they have to pay the freight tothe north?—Yes; the whole freight for goods going up to St. Petersburg perhaps would be equal to the amount of the Sound dues, and one-half of our London freight; but for goods going to the Lower Baltic ports I should think that the Sound dues would cover the expense by the other route.

1580. So that the Sound dues operate directly to throw the carriage of valuable imports to the Baltic upon the railway, to the detriment of the shipowner?—Completely so.

1581. Mr. *Liddell.*] Is not there a high transit duty upon such an article as indigo upon the railway?—No; I think it is a fixed sum per cwt. whatever the article is.

1582. Mr. *Mitchell.*] That arises from the Sound dues being a per centage, and the transit duty being a fixed rate?—Yes.

Mr. *John Temperley* called in; and Examined.

Mr. *J. Temperley.*

1583. Mr. *Mitchell.*] I BELIEVE you have had an experience of many years as a captain in the Russian trade?—Yes, from 1825 to 1852; I think my last voyage was in 1852.

1584. During that time, have you generally made three voyages a year to the Baltic?—During the last three years that I was in the St. Petersburg trade, I made three voyages from London in the year.

1585. In the St. Petersburg trade, in order to render the trade profitable to the parties engaged in it, is not it almost necessary to make a certain number of voyages in the year?—Yes; I could not have lived if my ship had not made three voyages a year. I made up my mind that so long as I continued to make three voyages a year, I would continue in that trade, but that if I failed in the third voyage, I must put my ship into another trade.

1586. Is not any detention of the greatest consequence to the profit of the shipowners?—The third voyage is jeopardised to a certainty if every facility is not given.

1587. What is your experience of the delay caused at Elsinore by the payment of the Sound dues?—Sometimes you arrive at Elsinore with a large fleet of ships at midnight; on a fine night you might proceed on to Copenhagen were it not for the Sound dues, but as it is you cast anchor and are delayed; you cannot land; and during that period while you are delayed, ships will accumulate probably to the number of 100 sail and upwards. And if you do not happen to be the first on shore, you are sure to meet with detention. I have always had many bills of lading (probably not less than 30 bills of lading), upon a general cargo; all those have to be examined, which takes something like three or four hours, and if you do not happen to be among the first, there is no chance of getting through the grounds at Copenhagen before dark, and hence it frequently happens that you have to anchor in the dark, and on the next day you find that the wind is against you, and the current prevailing in the same quarter, by which ships are detained sometimes a week. I have always been

been more fortunate myself than to meet with so great a detention: otherwise I could not have performed the voyages that I did; but I have known vessels that have had to winte rin St. Petersburg, and as to passing by without a clearance from Elsinore to St. Petersburg, you would not be received in the port without your Sound pass, and therefore you might as well wait at Elsinore.

1588. *Chairman.*] Do you say that you have had as many as 30 bills of lading upon one cargo?—Yes; I think I even numbered 40 bills of lading sometimes.

1589. Mr. *Mitchell.*] Must you not obtain a clearance at Elsinore before you can be received at the ports of Russia?—Decidedly; I do not know how it may apply to Prussian ports, but to go through without a clearance to Russia is next to impossible. In the first place, it is a guarantee for your having nothing improper on board, and that you have proper clearances from England, properly attested at Elsinore, and your Sound pass must contain all those clearances which are required as certificates.

1590. Independent of the detention caused to the ship at Elsinore, might not those few days' detention cause you to winter at St. Petersburg, and would not that involve an immense expense to the ship?—It would be better that the ship never entered upon the voyage at all; a loss would be caused to the shipowner of 400 *l.* under the most favourable circumstances.

1591. The ports of the Baltic being closed during four months of the year, is it not very important to avoid being caught in the ice?—Just so; we have to agree with the sailors in making the last voyage in the autumn, that if we have to winter at St. Petersburgh we shall pay them half wages while they are detained there.

1592. Has it often occurred that ships have been detained in the ice?—I have been caught there on three voyages as chief officer, but, fortunately, never as a master, and I know the expenses to be very serious indeed.

1593. Independently of the loss of time at Elsinore, do not you find that other evils follow the detention there?—It sometimes happens that in boisterous weather you are put on shore in your own boat, if you have a good boat that is fit for work, and during the time that you are transacting business with the agent at the Custom-house, your seamen get into such a state that it is absolutely hazardous to leave the shore with them. It has sometimes happened that I have been obliged to employ the shore boats to take my crew off, and disgraceful scenes have occurred with them upon the quays, particularly at the close of the war of 1815; the seamen used to speak of the fights of Nelson, and so forth, which used to enrage the Danes to the utmost, and war used to be declared among them, and it frequently happened that the captains of the ships had to go on board the guard-ship to release their crews.

1594. Have not you also found that great temptations are held out to the captains to buy spirits and provisions, and things that they do not want, at Elsinore, by the agents?—It is a serious matter. I have suffered very much from that very circumstance. On the breaking out of the war, I happened to have a vessel detained; it was a vessel of which, perhaps, the Committee have heard, the "William Brodrick," of London. There was another ship which was detained by the Russian Government in St. Petersburg at the same time, both ships having wintered there. My crew were taken out of the vessel and sent overland by the Russian Government, in order that they should not carry any information as to what was going on in Revel; that was their excuse for so doing. From a very fortunate coincidence, though it was an accident to another party, an American vessel was wrecked just at the time, and the Danish pilot and crew brought my ship home. The pilot was a Dane, and knew how to work the vessel very well. My bill at Elsinore was 57 *l.* upon the homeward voyage. If it had happened that the vessel had been wrecked on the passage between Elsinore and London, I should have suffered very sensibly by the loss of the payments which were advanced to the crew, and so forth, upon the homeward voyage; whereas if I had come direct home, there would have been no expense, under any circumstances. I must have paid the bill drawn upon me.

1595. Do you complain not merely of the detention at Elsinore, but also of the demoralisation of the crew and the unnecessary expenditure which the captains are often involved in there?—Yes. There are many things that they would avoid purchasing, if they did not go there; they fancy they want something, whereas it is not required; that is a great expense to the shipowner,

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owing to the vessels calling there. The absolute port charges levied upon vessels passing the Sound amounted, in the case of the vessel which I spoke of, which was something like 300 tons burthen, to about 10 *l.*, including the local charges. Upon a vessel making three voyages in the year, it is a sensible item in the expenditure of the year.

1596. Besides the unnecessary expenditure involved in it?—Yes; they are involved in certain expenses, which they might avoid, if they were not called upon to pay the Sound dues. I must say that the Danish Government offer every facility to the business, but it is more than they can do; such is the business that they have to attend to, that it is impossible for them to attend to it better than they do. Every facility is given by the Danish Government, but it is a great loss to the shipowner.

1597. Do not 100 vessels sometimes arrive in the Sound at the same time? —Upwards of 100. I have seen the roads so full that it was dangerous to anchor there, and I have been obliged to go some miles off in order to be able to anchor safely.

1598. Mr. *Duncan.*] Is the charge of 10*l.*, which you mentioned just now, upon both the upward and the downward voyage?—It is the charge upon both; 10*l.* includes both passages.

1599. Can you state how much of that 10*l.* goes into the treasury of the Danish Government?—I should think the whole, with the exception of 10*s.* or 20*s.*; there are some things that they do not receive, such as the amount charged to us for church rates; there is a church rate levied upon the British vessels.

1600. Do you wish the Committee to understand that a small, or a large proportion of that 10*l.* goes into the treasury of the Danish Government?—They receive all except a small portion.

1601. How much of this charge of 10*l.* is for lights?—I think about 2*l.* of it is for lights, as far as my memory serves me.

1602. Is not the rest of the 10*l.* paid for agency?—No; it is partly for local dues; there are other local dues besides the lights; there are poor dues, which I believe are paid to the Danish Government for the needy at Elsinore.

1603. Could you conveniently put in a statement of the various items of which this 10*l.* is composed?—I could by referring to my books, but not from memory; if I had thought that documentary evidence could be taken I would have armed myself with it.

1604. Will you hand in a statement to the Committee of the exact items of which that 10*l.* is composed?—I will take an opportunity of doing so.

1605. Mr. *Liddell.*] You can speak from your professional experience as to the state of the lights in the Sound; do you consider the Sound well lighted? —I do; I have no complaint to make upon the score of lighting; I am not so much in favour of the buoys; in fact, they are rather at fault in that respect, and I think that that is allowed to remain as it is, in order to compel parties who are pretty well acquainted with the navigation to take pilots. I have avoided pilots myself; but I should have found the navigation of the Sound much easier if there were buoys instead of a small beacon, which is only visible at a distance of a quarter of a mile.

1606. Do you think that the Danish Government purposely neglects the buoys in that channel, in order to obtain employment for their pilots?—That is my full impression; but the lights are in a good and efficient state.

1607. *Chairman.*] Who would keep up the buoys and lights if we did not pay the Sound dues?—That is a point that I wish to mention. I think that the Danish Government ought to be paid for the buoys and lights; but in order that the vessels might not be detained to pay them, it would be an easy matter to levy them upon the vessels at the various ports which the ships leave.

1608. Do you complain of the way in which the buoys have been kept up? —The buoys are not kept up as they should be.

1609. Have you any proposition to make about the way in which they should be kept up in future?—I should think, as they have just stated, that they should be paid for them; I consider that it is a mere matter of pounds, shillings, and pence with the pilots, for the pilots are all Government officers; they are paid servants of the Government; there is an amount levied upon the

the shipping for pilotage, and hence it is for their interest to make the navigation as difficult as they can, in order to compel parties to take pilots. Mr. *J. Temperley.*

1610. Is that connected with the payment of the Sound dues and the detention at Elsinore.?—No. 27 June 1856.

1611. Mr. *Liddell.*] Supposing that the Sound dues were paid off by a fixed sum, do not you think that there is some danger that the Danish Government would cease to keep up the buoys and lights?—I have already stated that they must be paid for the buoys and lights just as our Trinity House is paid, and I do not see any difficulty in their receiving the payments for the buoys and lights in the Sound, in the same way as the Trinity House receive payment for the lights in the Channel.

1612. If they are so careless now that the profits from the Sound dues depend to a certain extent upon their keeping up the navigation, do not you think that they would be still more so if a fixed sum were paid to them in lieu of the Sound dues, and they had no interest in keeping up the lights?—I should say that in paying such an amount to them for the light dues, it would be absolutely necessary to bind them to keep the lights in a good and effective state.

1613. Mr. *Mitchell.*] Do you think that we ought to have some security for the maintenance of the lights?—Yes.

Martis, 1° *die Julii*, 1856.

MEMBERS PRESENT.

Mr. C. P. Villiers.	Mr. Chancellor of the Exchequer.
Mr. Duncan.	Mr. Bramley-Moore.
Mr. Disraeli.	Mr. Liddell.
Lord Stanley.	Mr. Mitchell.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Robert Fleming, Esq., called in; and Examined.

1614. Mr. *Duncan.*] WHAT is your occupation?—A Merchant and Shipowner of Dundee; a Partner in the firm of Paton & Fleming, Merchants and Shipowners. *R. Fleming*, Esq.

1615. How long have you been in business?—About 12 years. 1 July 1856.

1616. Have you been requested to give evidence before this Committee as to the effect of the Sound dues upon the trade and shipping of this country?—I am a member of the Chamber of Commerce of Dundee, and I have been requested by the Chamber to appear here and give evidence upon this subject.

1617. Is the firm of which you are a member engaged principally in the Baltic trade?—Messrs. Paton & Fleming are engaged in the flax, hemp, timber, and grain trade connected with the Baltic, and our chief business has been in flax, and we sell occasionally in one year considerably above 10,000 tons of flax goods.

1618. The staple trade of Dundee, I believe, is principally the linen manufacture; can you give any information as to the import of flax material into that port?—The staple trade of Dundee is the linen manufacture, and almost the whole of the flax material used there comes from the Russian and Prussian ports in the Baltic; and if the Committee will allow me, I shall produce statements of the total import of flax goods into Dundee, showing the quantities exported thereto from Russia and Prussia for the years 1846 to 1855 inclusive. I have the same information with reference to Aberdeen, Montrose, Arbroath, Kirkaldy, and Hull, and I have a statement including the total import of flax goods into all those places from 1848 down to 1855, with the exception of the imports in 1855 into Montrose, because the returns of Montrose were not completed when I left. Those statements I should be very happy to produce.

1619. *Chairman.*] Will you hand them in to the Committee?—(*The same were handed in*). *Vide* Appendix.

1620. Mr. *Duncan.*] Can you furnish the Committee with an estimate of the yearly amount of Sound dues paid upon goods imported into Dundee?—The

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amount of Sound dues paid from Dundee for the year from the 31st of May 1853 to the 31st of May 1854, is estimated at nearly 15,000 *l.*; and I have two statements which I shall be very happy to produce to the Committee; the one is a return from the collector of shore dues at Dundee, showing the number of vessels, and their tonnage, which arrived there from the 31st of May 1853 to the 31st of May 1854; those vessels were partly loaded with flax, hemp, timber, and grain. I have also to produce a statement of the estimated amount of Sound dues paid upon flax, hemp, grain, and timber imported into Dundee for the same period, and their quantities, rates, and all other particulars.

1621. Is that an estimate of the Sound dues upon those goods imported into Dundee from 1853 to 1854?—Quite so, from the 31st of May 1853 to the 31st of May 1854; and at the bottom of that statement there is an estimate of the per-centage of the dues that are charged upon flax, hemp, and codilla.

1622. Can we collect from this return the precise amount of dues that is imposed upon those goods?—You can.

1623. Does it operate so as to levy a greater duty than one per cent. on such an article as flax?—The per-centage very much depends upon the price of flax.

1624. The Danish Government profess to impose a duty of one per-centage upon the former values of the articles taxed: can you inform the Committee whether, according to the present value of flax, the duty upon it is more or less than one per cent.?—From the short statement, it is shown that, with regard to flax of the average value of 38 *l.* per ton, which is assumed to be the value of flax imported into Dundee during the years mentioned, the per-centage is 16 *s.* 4 *d.* per cent.; 16 *s.* 8 *d.* upon hemp, and 11 *s.* 8 *d.* upon codilla.

1625. Do you know what is the per-centage of the duty upon grain?—No, I am not able to give a reply to that question; our importation of grain into Dundee is so comparatively trifling that it has not entered into my calculations.

1626. Do you know, in fact, what duty is paid upon grain imported from the Baltic; could we collect it from the return that you have given in?—It could be deduced from this return.

1627. Mr. *Duncan.*] Are you aware that all vessels must clear at the Sound in passing upwards and downwards?—All vessels must clear at the Sound in passing upwards, as they would not be allowed to unload at a Russian port without the Sound pass. In returning they may, however, run through without clearing; but in that case a fine is incurred of about 10 *s.* to 15 *s.*, besides postages for transmitting ships' papers. I have prepared pretty full notes upon this subject which, with the permission of the Committee, I will refer to. The delays ships meet with at Elsinore from having to remain for their necessary papers from the Custom-house is often the cause of many disasters. In fine weather the master may be on shore for two or three hours only, but if the weather is not fine he may be absent five hours, and occasionally much longer. The roadstead in spring and autumn is a very exposed and unsafe anchorage, and frequently serious accidents occur, such as collision, slipping chains, parting from anchors, driving on shore; and sometimes ships are lost, and the crews drowned. A vessel arriving late in the afternoon must come to anchor, and by the time the captain gets his clearance business finished and returns on board and gets under weigh again, it is scarcely possible to proceed through the grounds (channel) with daylight that day, and the attempt to proceed through that dangerous channel during the night very often terminates in the vessel getting ashore; and if assistance be required to get the ship off, a heavy expense is incurred to the owners and merchants. It often happens that during the time occupied in attending to the clearance business a change of wind occurs; and from the peculiar nature of the channel, the direction or course desired to be steered, change of currents, &c., vessels may be delayed for a number of days; whereas if they could have proceeded without having to stop, the voyage might have been accomplished instead of being at anchor. When the captain goes on shore at Elsinore he gives his papers to the agent, who does the Custom-house business. There are many agents, and the captain employs whom he thinks proper, unless otherwise ordered by the owner, or unless the charterer binds him to clear with a particular agent. Each voyage a gratuity of 20 *s.* to 30 *s.* is allowed by the Elsinore agent to the owner, charterer, or captain, according to arrangement; the captain is also allowed half a dozen of wine, or equivalent in money or tea, and if a new ship a china punch bowl. The captain may go on shore with his own boat in fine weather, but in bad weather it is necessary to employ a shore boat, the charge for which varies according to the state of the weather

weather from one to three guineas, and even as high as five guineas. There is another circumstance which renders it almost indispensable to employ shore boats, namely, the risk of the ship's boat's crew, in the absence of the master attending to the clearance business, getting intoxicated. The men have many opportunities while on shore of obtaining spirits, and it is more prudent to keep the crew on board. There is also another class of boats, called bumboats, which come off from the shore for the purpose of buying old ropes, bones, or anything else on board of the ship, and instances have occurred of part of the cargoes having been sold; besides, the same boats take off spirits, tobacco, &c., which are more readily sold when the captain is absent. Each agent in Elsinore keeps a general store for supplying the ships clearing with him, but the prices are usually about 10 per cent. higher than those current at the shops. In settling the amount of clearing dues and cost of supplies the captain gives his draft or bill on the owner at one to three months' date, which bill is transmitted by the Elsinore agent to his correspondent in this country, who collects the money, and for which a commission, varying from two to five per cent., is received by the latter. Should a ship clear on a Sunday, an additional charge of 5*s.* is made, and when a ship passes downwards without stopping for clearance, a fine is paid, as already mentioned. Perhaps I may be allowed to refer to two letters which have been addressed to the secretary of the Chamber of Commerce of Dundee, confirming the statement which I have just made.

1628. Mr. *Duncan.*] Are those letters from shipowners or people interested in the trade?—Both the letters are from shipowners.

1629. *Chairman.*] May all ships pass the Sound on their homeward voyage without being detained?—Yes.

1630. Is that generally done; are the ships not detained usually in the Sound?—It is seldom done, but it might be done on the payment of a fine, and the expense of transmitting the ship's papers back to Elsinore.

1631. Is it practically the case that the ships stop or not on returning from the Baltic?—Usually they stop on returning.

1632. Do not they, in all cases, stop to deliver their papers?—They are not bound to stop at Elsinore in going downwards.

1633. How do the authorities of Elsinore get their papers if they do not stop?—They are sent from the British port of discharge back to Elsinore, to the clearance agent, who pays the charge, and does the clearance business.

1634. What check is there to fraud in that case?—The Danish Government, no doubt, have returns from the Russian and Prussian ports, and other ports in the Baltic, of the sailing of vessels.

1635. Do you know that there is any check of that kind?—I believe that there is a check of that kind, but I cannot speak to it of my own knowledge.

1636. Is there any notice given to the Danish consul of the arrival of ships in England?—No.

1637. Is there anybody, on the part of Denmark, present at the discharge of the cargo here?—No; but a vessel having passed the Sound, and the owner failing to send back his papers to Elsinore, the ship could not again return to the Sound.

1638. Mr. *Bramley-Moore.*] It would not be necessary for the Danish consul to attend to the discharge of the ships here, seeing that there is always the check of the Customs?—Quite so.

1639. Is not that a better check than their presence?—Quite so.

1640. Mr. *Duncan.*] Will you read the letter you spoke of?—It is a letter to the secretary of the Chamber of Commerce of Dundee. It is dated Dundee, the 17th June 1856: "Sir, I send this with some remarks as to the Sound dues, having been in 1805 master of a vessel in the Baltic trade. Nearly ten years ago the light dues were increased about 6*s.* each voyage. In passing the Sound at Elsinore it frequently happens that a boat from shore must be employed at a heavy expense to land the captain to clear his vessel; the charge for the boat being entirely regulated by an official, according to the state of the weather, and it is from 1*l.* 1*s.* up to 5*l.* 5*s.*; in extreme cases much higher. I have frequently been compelled to anchor in coming down during the night with a favourable wind, being unable from the large fleet at anchor to run safely through, and in consequence have lost our passage; frequently also anchors and cables are lost, besides getting into collision and running risk of loss of life and property. I have known ships riding in the roads for three days with a fair wind, not being able to weigh anchors on account of a heavy sea and the risk of running foul of other ships. In some cases, the captain and part of the crew are on shore for

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days, unable to get to the ship. I have known a small vessel of 100 tons with two anchors, with only the mate and two boys on board. All interested ought to try all legal means to put an end to a system so injurious to our Baltic trade; may not the light dues be paid at the port of discharge, and thus leave a free passage to prevent so great disasters?" The next letter which I shall take the liberty of reading, is also addressed to the secretary of the Chamber of Commerce, and it is dated 24 June 1856: "Dear Sir, I should fain hope that some arrangement would be made, so that the Sound dues on ships and goods will be abolished. I am against vessels stopping at Elsinore to clear, for the following, among other reasons: 1st, That should a vessel be proceeding upwards or downwards, she must remain until the following day, if she arrives after clearing hours; by the delay a fair wind is often lost. 2d. That the master in going ashore to clear is put to considerable expense for a shore boat, or should he take his own boat his vessel is so weakened in her crew, that often damage takes place, and sometimes loss of ship and cargo. 3d. That during the absence of the master, spirits are often sold to the crew by the shore boats coming alongside, and the captain, on reaching his vessel, finds that the crew from liquor are unable to work the ship. 4th. That the winds which generally bring a ship up or down to Elsinore are favourable for her proceeding; but if after she is brought up the wind gets strong, though fair, the crew are often unable to weigh the anchor, so that she must remain. The port charges, light money, translator's fees, &c., on my last vessel that went to St. Petersburgh with coals, and back with wheat, was for the ship 7 *l.* 2 *s.* 4 *d.* in small sums. My captains seldom or ever take a shore boat, and my instructions to them are not to stop to clear in passing downwards, preferring rather to pay the expense in sending out the papers and paying a fine which is inflicted, than delay the vessel by stopping to clear. I have known vessels, by thus proceeding homewards, arrive several weeks earlier; and I would urge on Mr. Duncan to try and get the dues collected at the port of discharge, should it be decided to continue them in whole or in part." The first letter is from Mr. David Jack, formerly a shipmaster for a great many years, and now a shipowner of Dundee. The writer of the second is Mr. John Thain.

1641. Are you aware that the ships are exposed to a great deal of danger while the master is transacting any Custom-house business beyond what you stated just now?—I think that the evidence which I have already given, and the information which is contained in the two letters which I have produced, is sufficient to show that there is danger and loss arising from various causes.

1642. And among others the detention at the Sound, which very frequently loses the passage of the vessel altogether; seeing that the sailing vessels only make three or four passages in the course of the season, is not the loss of a passage irretrievable?—Sometimes the loss of time is of the last importance. The period for navigating the Baltic being confined to six, seven, and eight months in the year, the loss of a single day at the Sound is of great moment to the shipper of the goods as well as to the shipowner.

1643. As a considerable importer of flax, is it your opinion that the Danish Government receive the whole sums charged by the agents at Elsinore upon ships passing the Sound?—I should say that, having in view the gratuities given by the Elsinore agent, the loss of interest on the bills which the captains draw on the owners of ships, at one to three months' date, for the amount of dues, &c., the risk of bad debts, and the commission paid to the correspondents of the Elsinore agents in this country for collecting the bills, the fair inference is that the Danish Government does not receive the sums charged by the Elsinore agents against the owners of British vessels; that such is the case I think the example which I will quote will be sufficient to prove. The charges per tariff upon a vessel passing upwards, coal-laden, reckoning the exchange at 60 *d.*, are light and beacon money, 1 *l.* 2 *s.* 6 *d.*; additional light and beacon money, 2 *s.* 6 *d.*; customs' fees, 15 *s.*; poor's money, 5 *s.*; translator's fee, 1 *s.* 3 *d.*; the total charges per tariff upon a vessel passing upwards coal-laden being 2 *l.* 6 *s.* 3 *d.*

1644. *Chairman.*] Are these dues all charged on the ship?—Yes. I mention a ship loaded in that way, because I have a receipt to produce from one of the houses at Elsinore, who did the clearance business of a vessel passing upward, coal-laden, and I accordingly give this vessel as an instance of the injustice which I am going to point out. I have mentioned that the total charges per tariff upon a vessel passing upwards, coal-laden, amount to 2 *l.* 6 *s.* 3 *d.* But there is actually charged, as will appear by the bill which I shall produce, light money,

1 *l.*

1 *l.* 2 *s.* 6 *d.*; pass money and officers' fees, and expedition, 2 *l.* 8 *s.* 6 ½ *d.*; translator's fee, 1 *s.* 3 *d.*; poor's money, 5 *s.*; additional light money, 2 *s.* 6 *d.*; guardship, 1 *s.* 5 ½ *d*; or a total of 4 *l.* 1 *s.* 3 *d*; making an overcharge on vessels passing upwards of 1 *l.* 15 *s.* Then I take the charges for tariff for the downward voyage, and I make the light money, 1 *l.* 2 *s.* 6 *d.*; customs' fees, 15 *s.*; translator's fee, 3 *s.* 4 *d.*; poor's money, 5 *s.*; extra light money, 2 *s.* 6 *d.*; making a total for the downward voyage, per tariff, of 2 *l.* 8 *s.* 4 *d.*

1645. Is not what you call light money the sum which the ships have to pay for the lights?—Quite so.

1646. Is that one of the charges that are considered not necessary charges?—We think that none of the items are necessary charges.

1647. Does not the light money go to the Danish Government?—The light money goes to the Danish Government. Now I find that while they charge by the tariff on a vessel passing downwards 2 *l.* 8 *s.* 4 *d.*, as I have already explained, the shipowners are actually charged as follows: light money, 1 *l.* 2 *s.* 6 *d.*; pass money and officers' fees, and expedition, 2 *l.* 8 *s.* 6 ½ *d.*; guardship, 1 *s.* 5 ½ *d.*; poor's money, 5 *s.*; additional light money, 2 *s.* 6 *d.*; or a total as the sum actually charged by the Elsinore agent of 4 *l.*, making an overcharge on vessels passing downwards of 1 *l.* 11 *s.* 8 *d.*, which sum being added to 1 *l.* 15 *s.*, the amount of the overcharge on the upward voyage, gives a total overcharge of 3 *l.* 6 *s.* 8 *d.*, or about 70 per cent. upon the amount of Sound dues paid upon the voyage upwards and downwards. All vessels of 40 tons and upwards pay the same dues by the tariff. It is stated in the tariff of the Danish Government, that an allowance is made to every shipmaster of four per cent. on the amount of dues on his cargo, for the purpose of paying his expenses in going on shore to settle the dues; but this allowance is made through the agents, and no trace can be found of this per-centage being given credit for by them in their accounts against the British shipowners. If the Committee will allow me, I will read an extract from the tariff of the Danish Government.

1648. Are the Committee to understand that the Danish Government do not make an allowance of four per cent., but that it is done by the agent?—As far as I understand it, the Danish Government do allow the four per cent. to the shipmaster for the purpose of paying his expenses in going on shore to settle the dues; but what I have already mentioned is, that, so far as we can trace, this allowance is not given credit for by the Elsinore agent to the British shipowner. An English shipmaster, on going ashore at Denmark, totally unacquainted with the Danish language, puts himself entirely in the hands of the Elsinore agent, and the Elsinore agent pays the dues and receives any gratuities which the Danish Government may give, and the accounts are settled entirely between the Government and the Elsinore agent.

1649. Is the Committee to understand you to say, that you never found this item in the account of the agent with the shipowner at home?—We can find no trace of the per-centage being given credit for by the Elsinore agent in his account with the British shipowner. If the Committee will allow me, I will read an extract from the tariff of the Danish Government applying to the allowance to the shipmasters, and the amount of it; it is at page 14: "Towards indemnifying shipmasters for the expenses necessarily incident upon coming on shore to clear the Sound dues, an allowance of four per cent. upon the amount of the duty payable upon the cargoes and the captains, by the Customs, to every shipmaster who shall have made a true report and manifest upon his cargo."

1650. Do the shipmasters receive that gratuity?—The Elsinore agent must receive it, if what is stated in this translation of the tariff be correct, and I have no doubt it is correct; but the captain, so far as we shipowners can find out, does not receive this per-centage.

1651. Mr. *Duncan.*] As a shipowner, you do not receive it from the captain?—We do not receive it.

1652. *Chairman.*] Do you suppose that it goes into the agent's pocket?—That is the only conclusion to which I can come.

1653. Mr. *Mitchell.*] If you heard, generally speaking, that the Baltic captains are unwilling to give evidence against the Sound dues in this Committee, would you not rather infer that they did receive it?—I have already stated that the Elsinore agents are in the practice of giving gratuities to the shipmasters.

1654. Mr. *Bramley-Moore.*] Have you ever examined any of your captains about that matter?—I have examined several parties recently, but I can find

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no trace of this commission or per-centage allowed by the Danish Government being paid over to the British shipmasters.

1655. Are you not aware of this, that if a ship going there, not being consigned to any particular agent, the parties might arrange and make private bargains with the captain that he should receive so much if he will put himself into their hands?—I believe that it is so, but I am not aware of any money gratuity, excepting 20*s.* to 30*s.* being given by the Elsinore agent to the master of a vessel; there are gifts of wine, &c. in addition.

1656. Is this done to a great extent in the Elbe?—I am not sufficiently acquainted with the practice in the Elbe to speak to it.

1657. *Chairman.*] Do not they receive a gratuity?—They do receive a gratuity; each captain receives a gratuity of 20*s.* or 30*s.*, unless he is debarred by the owner of his ship from taking the gratuity.

1658. Is that as much as the Danish Government profess to give?—The Danish Government by this tariff profess to allow four per cent. upon the amount of dues upon the cargo to the master, for the purpose of paying his expenses of going on shore to settle his dues.

1659. Would not 30*s.* be less than that, generally speaking?—Generally speaking it would.

1660. Mr. *Duncan.*] Can you speak to the number of vessels belonging to the east coast of Scotland, which are annually employed in the Baltic trade?—I believe there are about 450 vessels from the east coast of Scotland, annually employed in the Baltic trade. Before passing from a question that was previously put, allow me to make one remark to which I have referred in my notes: I find in the eight years ending 1855, 36,869 British vessels passed the Sound, or an average of 4,609 British vessels annually, and an overcharge of 3*l.* 6*s.* 8*d.* on each of these 4,609 vessels would give a total of 15,363*l.* 6*s.* 8*d.* unjustly charged yearly against the British shipowner.

1661. *Chairman.*] Do not you include the light dues in what you give us of the particulars of overcharge?—In the statement which I made I put down, first, the dues chargeable by the tariff, and particularised those dues, and I made them to amount to 2*l.* 6*s.* 3*d.* for the upward voyage.

1662. Mr. *Duncan.*] Does that sum include the charges made for lights?—It includes light and beacon money.

1663. Do you hold those to be just charges?—They are regular charges. The object of my statement is to bring this fact forward, that by the tariff, a charge of 2*l.* 6*s.* 3*d.* is made by the Danish Government on the upward voyage, and 2*l.* 8*s.* 4*d.* on the downward voyage; whereas, in point of fact, the Elsinore agent, on the upward voyage, charges the shipowner 4*l.* 1*s.* 3*d.*, and on the downward voyage 4*l.*, and that the difference between the amount which the Danish Government is entitled to receive, and the amount which is charged against the British shipowner, is for each vessel of 40 tons and upwards, 3*l.* 6*s.* 8*d.* on the two voyages.

1664. *Chairman.*] You have read to the Committee a list of what you call overcharges; among those overcharges you mentioned light money and additional light money; do you make any distinction between the light dues and what you call "light money"?—No; I meant by that to show that there was really a difference between the tariff charges and the charges actually made against the British shipowner of 3*l.* 6*s.* 8*d.* I called that an overcharge, as being made by the Elsinore agent.

1665. When you read the particulars of the overcharge you mentioned light money; do you consider light money as an overcharge?—I gave the particulars of the charges per tariff on a vessel passing upwards coal-laden.

1666. Mr. *Duncan.*] What you call the tariff charge does not include the lights?—The tariff charges include lights.

1667. Do you think that the charge for lights is a proper charge against hipping?—It is a proper charge; we do not so much object to light money.

1668. Mr. *Disraeli.*] Do you pay for light money more than is put down in the tariff?—No; apparently we do not.

1669. Is there any overcharge under that head?—There is no overcharge under that head; the overcharge is upon the other items.

1670. Mr. *Duncan.*] Can you give a statement of the charges made by the agent at Elsinore in any particular case?—Yes; I have a ship's account of the charges made by the Elsinore agents on the "Red Rose of Dundee," which amounts on the upward voyage to 4*l.* 1*s.* 3*d.*, and on the downward voyage to 4*l.*,

4 *l.*, although in point of fact the vessel was only liable to 2 *l.* 6 *s.* 3 *d.* on the upward voyage, and on the downward voyage to 2 *l.* 8 *s.* 4 *d.* *R. Fleming*, Esq.

1671. *Chairman.*] So that if they had paid the dues either at the port of lading, or at the port of discharge, there would be that difference?—Yes. 1 July 1856.

1672. Was this ship coal-laden?—That vessel was coal-laden going upwards, and with a general cargo coming down.

1673. Will you hand that in to the Committee?—(*The same was handed in.*) *Vide* Appendix.

1674. Mr. *Mitchell.*] Is not that a favourable case, because coals do not pay Sound dues?—I am speaking of dues upon the ship, not upon the cargo; if there were a number of bills of lading to be translated, then there would be an extra charge for fees for translation.

1675. Mr. *Duncan.*] Have you any further statement to make to the Committee?—It does not occur to me that it is necessary to state anything further; I would merely repeat the difference between the actual charges and the charges paid by the owners of British ships, which amount to 3 *l.* 6 *s.* 8 *d.*, and taking the average number of British vessels for eight years at 4,609 vessels annually, and the overcharge upon each of those as 3 *l.* 6 *s.* 8 *d*, the total loss to the British shipowner by the system of clearance is 15,363 *l.* 6 *s.* 8 *d.* yearly.

1676. *Chairman.*] Is it not the fact that that sum is no measure of the charge made upon the community of England, because any ship coming into a British port with a cargo from the Baltic, would have to pay those dues?—I am, of course, unable to say what is the practice with reference to foreign vessels.

1677. Is not it a matter of course, that ships pay the Sound dues when they pass the Sound, and cargoes therefore coming from the Baltic to England have to reckon that duty; is there any question that if a cargo coming in a Norwegian or any other foreign vessel to England, passing the Sound, that cargo would have paid the Sound dues?—I should think it would.

1678. Mr. *Mitchell.*] You have given us the average for the last two years of the number of vessels that have passed the Sound; does not that supply a measure of the evident damage sustained by British shipowners from the dues?—Yes; and it is with reference to British vessels only that I spoke, on an average of eight years.

1679. *Chairman.*] How did you get the return of the British vessels passing the Sound which you have produced?—I have had every return sent to me that I could get; of course I cannot speak as to their accuracy, but I believe the numbers I have put down to be substantially correct.

1680. Is there any official account of the number of British vessels trading with the Baltic?—I believe the consul at Elsinore sends to the Government a return annually, but there is a great difficulty in getting accurate returns, either as to the number of vessels passing the Sound, or the amount of dues paid.

1681. Do you know where your returns are brought from?—I could not state with any degree of definiteness.

1682. Mr. *Disraeli.*] Have you any Parliamentary returns upon this subject?—I have seen Parliamentary returns and other returns.

1683. Are they manuscript returns?—No, printed returns; I believe that the figures I have put down are correct, and that they will be borne out by the information in the possession of the Government.

1684. Mr. *Duncan.*] Have you any information to offer to the Committee as to the mode of payment and collection of the dues upon flax?—I will read a sentence from a letter which I have in my hand, from a large exporting house in Prussia, addressed to my partner, in which the writer says, "I cannot ascertain as to the per-centage paid by the Danish Government to the Elsinore houses for collecting the dues, but, as far as I can gather from the shipmasters, these are in the habit of receiving five per cent. from the merchants at Elsinore." That bears upon a question which the Chairman put to me just now.

1685. Who is this letter from?—It is from a house at Memel.

1686. Mr. *Mitchell.*] Are there not a good many flax fields in Prussia?—There are flax fields there as in Russia.

1687. Have not we considerable export trade in yarn into the interior of Germany?—We have.

1688. Has not the Prussian manufacturer, being on the spot, the advantage of getting his flax on the spot, and also the advantage of not paying Sound dues in competition with us?—Yes.

1689. And therefore in our competition with the Prussian manufacturers for the

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the German trade in yarn, we have to sustain the additional burden of the Sound dues?—No doubt we have.

1690. Do you know what proportion the general manufacturing trade of flax yarn in Germany bears to that from this country to Germany?—No, I have no statistics which I could furnish upon the subject.

1691. Is not it large?—It is considerable, but I should not like to speak with any degree of confidence of it.

1692. As regards that trade, which is considerable, have not we to pay Sound dues upon the raw material, and then to send the raw material made into yarn back to Germany, to compete with the German or Prussian manufacturer who does not pay Sound dues, and who has the flax upon the spot?—Yes; I may mention as an indication of the extent of our trade, that I have heard it said that one large manufacturing house sends through Hamburg annually yarn and linen goods to the extent of 60,000 *l.*

1693. Have not you reason to think, that the trade in yarn between this country and Germany through Hamburg, is larger than from any other quarter of the world?—I believe with regard to yarns sent from Leeds it is so, and perhaps also with regard to those from Ireland; but it is not so with regard to the yarns made at Dundee and upon the east coast of Scotland generally.

1694. But you think it is so as regards other parts of the country?—I think it is so as regards Leeds and Belfast only.

1695. When the manufacturers in those places send their yarn to Germany, have not they to meet the competition of the Prussian spinners who have not paid Sound dues for their flax?—No doubt they have.

1696. Therefore the Sound dues upon the flax, amounting to one per cent., are an additional burden upon our spinners in competition with the spinner of Germany and with the Prussian grower?—No doubt they are.

1697. *Chairman.*] Do you know anything of the Prussian Government favouring their own shipowners and merchants, and making compensation to them for the Sound dues?—No; I have no precise information upon that point, and I should not like to offer any evidence that I could not be prepared, if need be, to authenticate.

1698. With respect to the Danish Government, have you any doubt that the dues are levied uniformly upon all vessels?—I should think so, but we find in practice that there is so much mystery and so much discrepancy between the charges of one house and the charges of another house (by houses, I mean clearance agents at Elsinore), that we cannot tell exactly whether the Danish Government has a pretty uniform charge in all cases.

1699. Have you any information with respect to the dues which the Danish shipowners pay?—I have no information upon that point.

1700. Have you any reason to believe that the English are made to pay more than the rest of the nations trading through the Sound, or that the dues are not the same for the foreign shipowner as for the English?—I have a suspicion that the English shipowner pays a much larger amount of the dues than the Prussian shipowner, because I think the Prussian shipowner, being so near Elsinore, will look better to his own interests.

1701. Do you think these overcharges are greater in the agent's account with the English merchant than in the agent's account with the Prussian merchant?—I have never seen an account from an Elsinore agent against a Prussian shipowner, but I have not the least doubt that the charges are greater as against the British shipowner than they are as against the Prussian shipowner.

1702. Mr. *Duncan.*] Have you heard such things surmised, although it has not happened to yourself to experience them?—I have not been led to think of it, but I have no doubt, from what I know of the Prussian trade altogether, that the Prussians would not continue to pay a difference of 3 *l.* 6 *s.* 8 *d.* upon the average of each vessel, as we have been in the practice of doing annually.

1703. Mr. *Mitchell.*] As regards the whole of Germany, and that part of Europe, is not it evident that the English spinner has to sustain the burthen of the Sound dues in competition with the spinners in the Baltic?—Quite so; and, beyond that, he has, of course, to sustain the expense of importation and the expense of exporting yarns made from the flax, &c.

1704. The additional expense of bringing the raw material to this country, and sending the yarn back; has not the English spinner, in competition with his rival, the expense of the Sound dues, which his rival would not feel?—Yes.

1705. Mr. *Bramley-Moore.*] What would that amount to?—I cannot properly put

put an estimate upon it; but I should be glad to give an idea of the expense of importing flax, or any other commodity that the Committee might desire.

1706. You know the value of flax; will you state the average value of flax free on board in Russia, and the expense of importing it into this country, with the amount of the Sound dues?—I can state that the cost of a ton of flax is 36 *l.* free on board in a Russian port, to which must be added, the expense of importation, say about 6 *s.* 6 *d.* per ton, upon the average, for Sound dues, and about 3 *l.* for other charges, but in the 3 *l.* is included a charge of 10 *s.* to 15 *s.* interest for six months, the credit allowed in Scotland.

1707. So that, in point of fact, the English spinner in competition with the German spinner has not only to pay the expense of bringing the raw material to this country and sending the yarn back, but he has also to pay one per cent. in Sound dues upon the cost of the flax?—He pays within a little of one per cent. for the Sound dues.

1708. *Chairman.*] Is the export of yarns from this country increasing?—I am not quite sure.

1709. Mr. *Mitchell.*] Is not the export of yarn to Germany very large?—It is very large. I believe that since the termination of the war a considerable impetus has been given to the German trade, but I am not able to give precise information as to that at the present moment.

1710. Mr. *Bramley-Moore.*] Do you mean linen yarn?—I mean linen yarn.

1711. Mr. *Duncan.*] Is it not the fact that the description of yarn spun at Dundee is not so much adapted for the German market as the Irish yarn?—It is not so much adapted for the German market as the Irish and English made yarns.

1712. Mr. *Bramley-Moore.*] Has not the export of linen yarn increased in consequence of the improvements in the machinery?—Perhaps it has.

1713. Mr. *Mitchell.*] Is not the amount of Sound dues so levied an additional burthen upon the English spinner?—Yes.

1714. You are well acquainted with the Baltic trade; is it your opinion that, calculating the cost of importation of the flax into this country, the amount of the Sound dues is put down as an element in the cost?—There is no doubt that we are in the practice of estimating the Sound dues to a penny in every transaction we enter into.

1715. So that the consumer in this country pays the Sound dues, and not the importing merchant?—Yes, the consumer pays them, unless when the foreign merchant sends the flax to the Scotch markets upon consignment; but in the end the consumer has to pay the tax. The foreign merchant who sends the flax to this country in the first instance pays the Sound dues; but he afterwards obtains payment of the Sound dues from the British consumer.

1716. If a large business in flax is done free on board in Russia by the spinners of this country, and if this flax pays the Sound dues, do not they calculate the amount of the Sound dues as an element of the cost to them?—Yes.

1717. *Chairman.*] Have you not been deputed by the Chamber of Commerce of Dundee to attend this Committee on their behalf?—Yes.

1718. Have they expressed a strong wish that the Sound dues should be abolished at once?—They have.

1719. Have they submitted any plan for their abolition?—They have not submitted any plan; they ask me to appear here and to give evidence, and to give any explanation that might be required.

1720. Would they be satisfied if an annual payment were made to the Danish Government by this country, and if the trade were not any longer put to any inconvenience?—We complain of the dues, but much more so, of the way in which they are levied.

1721. Mr. *Duncan.*] Have the Chamber of Commerce of Dundee thought of any mode of doing away with this system?—Two ways have occurred to the Chamber of Commerce by which the evils I have spoken of might be obviated: the one is, by the British Government purchasing the right to levy the dues; the other is, by their being collected, for the behoof of the Danish Government, in this country. The former plan, that is to say, the plan of the British Government purchasing the rights to levy the dues, would be the best plan; the British Government should pay the money out of the revenues of the country.

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1722. *Chairman.*] They mean that we should compensate the Danish Government for yielding their right to levy the dues?—Yes; the policy of the British Government has been to relieve from dues such raw material as flax, hemp, tallow, &c. I am more anxious that this should be done, because, as I am informed, it is contemplated by the United States Government to do away with their import duties upon flax, which amount to 15 per cent.; and this would alter our trade with America, the Americans being one of our best customers. If the Government will not buy up the right to levy the Sound dues, I have no hesitation in saying that the mercantile interest of Dundee, and the Scottish shipowners, would, if necessary, gladly pay a fair rate at the port of import, rather than be longer subjected to the levy of a kind of black-mail (I can call it nothing else), and to the continuance of so great a hinderance to trade as the collection of dues at the Sound in the manner I have described. If any arrangement, such as I have pointed out, should be made with the Danish Government, they should be bound to keep up the lights and buoys. I think, in making this statement, I express the unanimous opinion of the flax and other manufacturers on the east coast of Scotland.

1723. How would you compel the Danish Government to keep up the lights, if you buy up their right to levy a tax on account of them?—In all civilised countries the lights and buoys on the coast are kept up; and I do not see that it is asking anything more than is reasonable of the Danish Government, that they should do what we, the English, and other civilised countries do; namely, to keep up the lights and buoys, for the protection of the shipping on their coast.

1724. How would you bind them to do that?—I have not the least doubt that, if the Danish Government make a promise to maintain the lights and buoys, they will faithfully perform it.

1725. Lord *Stanley.*] Would not they be interested in doing so on account of their own trade?—Yes.

1726. Have you not therefore the security of their interest for the protection of the lights and buoys?—Yes.

1727. *Chairman.*] Have you heard that the lights are not sufficiently maintained now, and that great complaints have been made at different times?—I believe that the lights have been improved of late years.

1728. When representations have been made to the Danish Government of the incomplete state of the lights, have not the light dues been increased?—I believe so.

1729. So that when they do maintain the lights efficiently, it is from being paid for it?—Yes; but we do not complain so much of the charge for lights and buoys, as of the other items which I have already enumerated.

1730. Is not the mode of paying for the lights and buoys the same as that of paying the other dues on passing the Sound; is not the inconvenience attending it as great as in the other case?—Yes; a money value cannot be put upon the delay, and the danger, and the expenses attendant upon stopping at Elsinore, and the demoralising influence that the system has upon the masters and crews of vessels.

1731. Is not your objection particularly to the mode of payment?—My objection is particularly to the mode of payment, and to the influence which the system has upon masters and crews of vessels; we cannot send our vessels to Elsinore and allow the masters to go on shore for two or three hours, or even for some days, as has been known sometimes to be the case, without incurring great risk to our property.

1732. Is it the case that the ships of some places are allowed to pass without being stopped at Elsinore?—I am not aware that there is any such understanding, and I am not aware of any instance of that kind having occurred.

1733. You have already stated that the ships cannot enter the Russian ports without having paid the Sound dues?—They cannot enter the Russian ports without having paid the Sound dues, and an instance has been quoted to me of a captain of a British vessel being sent back from a Russian port, because the shipmaster could not produce the Danish pass.

1734. Had he passed the Sound without paying?—I do not know the whole of the particulars of that case; but I know that he could not enter a Russian port without the pass. A ship cannot pass upwards without paying the dues.

1735. Do you think that the security that the Danish Government takes to prevent

prevent it is sufficient?—I suppose that the captain is not allowed to pass upwards without paying the dues.

1736. If any ship were to pass without payment would they fire upon it?—Yes; or some other mode of stoppage would be enforced.

1737. Do you know why the Russian Government assist the Danish Government in collecting those dues?—I am well acquainted with the fact that the Russian Government would prohibit the entrance of British vessels into their ports without a pass.

1738. Has that anything to do with the quarantine?—I understand that Elsinore is a quarantine port of Russia, but I am not sufficiently informed to be able to speak particularly about that matter.

1739. Is the pass a certificate of having paid the Sound dues only?—I believe so.

1740. Is it the case in Prussian ports also?—As far as my information goes, it is not necessary that they should have a pass on entering a Prussian port.

1741. Mr. *Mitchell.*] We have been informed that it is the practice for ships to pass the Sound upwards and downwards without payment of the Sound dues, leaving the dues to be collected at the ports where they go to. Suppose a ship sails from any port in the Baltic downwards to any part in the world, and does not pay the Sound dues, is there any security that those dues will ever afterwards be paid to the Danish Government?—The Custom-house returns from the different countries will show to the Danish Government the amount of dues to which they were entitled.

1742. That would not give them a right to collect them?—No; but the Danish Government claim those dues under a convention with the different countries.

1743. Mr. *Duncan.*] Do you remember a vessel that ran down the Sound without paying the Sound dues, and which was returned from Russia on account of not having a Sound pass?—I do.

1744. Can you state to the Committee the amount of Sound dues payable to the Danish Government upon ships and cargoes by this country?—I cannot state with any degree of accuracy the amount of the dues, but I have seen it estimated at about 70,000 *l.* per annum, though I am satisfied, from what I know of the system already explained, that the total sum paid annually by the British shipowner and merchant is much greater.

1745. *Chairman.*] Is that paid to the Danish Government?—I have seen it stated that the Danish Government received 70,000 *l.* per annum,; but the agents appear to make charges much in excess of the sums which they actually disburse to the Danish Government, and I am pretty sure that the British shipowner and merchant pay a much larger sum than 70,000 *l.*

1746. Mr. *Mitchell.*] Did not you say that the amount paid by the British shipowners and merchants was 70 per cent. greater than that received by the Danish Government?—In an earlier part of this evidence I mentioned that there appears to be a difference between the tariff charges and the charges of the Elsinore agent of about say 70 per cent., giving 3 *l.* 6 *s.* 8 *d.* upon each vessel.

1747. So that the addition would be an addition of 70 per cent to the amount of the tax levied by the Danish Government?—I cannot say whether the extra charges upon the cargo are as great as those on the ship, but I know that it holds true with regard to the ship. I understand also that 70,000 *l.* is the estimate of dues upon the cargoes only.

1748. *Chairman.*] Where do you get your estimate from?—I have received various pamphlets, and I have seen various returns, and the correspondence between the minister at Copenhagen and our Government, and from all those particulars I should say that the amount is about 70,000 *l.*

1749. Have you seen what the Danish Government have given in as the amount they receive from the Sound dues covering every charge which they have a right to levy?—I have seen so many papers, that I cannot charge my memory with everything I have seen.

1750. Mr. *Duncan.*] Do not you state that the 70,000 *l.* is the Sound dues paid upon cargoes, not upon vessels?—My understanding is, that the 70,000 *l.* applies to cargoes only, and that there is a charge in addition for the vessels.

1750*. Can you estimate what would be charged upon the vessels over and above that 70,000 *l.*?—Not accurately; but assuming that 4,600 vessels passed the Sound annually on the average during the bygone eight years, the total charge

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upon those 4,600 vessels would be about 20,000 *l.* by the tariff, and from 30,000 *l.* to 35,000 *l.* by the accounts of the Elsinore agents.

1751. Are steam vessels likely to be employed in the carrying trade to and from the Baltic, which has hitherto been carried on by sailing vessels?—Steam vessels are likely to be employed; but not being at all interested in steam vessels myself, I am not able to give much information about them. It occurs to me that the vexatious delays and other annoyances which I have referred to will not long be tolerated by the owners of steam vessels.

1752. Are not you of opinion that if the detention at the Sound were still continued, it would effectually do away with the profit to be derived from the speedy conveyance of goods by steam?—Of course the detention to a steam ship at the Sound would very considerably impede the benefits to be derived from the speedy conveyance of goods by steam ships.

1753. Are there any steam vessels employed now on the east coast of Scotland?—I believe there are steam vessels on the passage from Leith, Hull, and Newcastle to the Baltic.

1754. *Chairman.*] Have you any reason to believe that the trade from the east of Scotland to the Baltic is falling off, either in cargoes or in the number of vessels?—The importation of goods from the Baltic is increasing, but owing to the vessels built in this country since the repeal of the Navigation Laws being of a larger tonnage and of a higher class than the ships generally employed in the Baltic trade, there will now be increased employment of foreign vessels, by which, eventually, the chief portion of the Baltic trade may be carried on.

1755. You are not talking of those vessels being built for the Baltic trade?—Very few vessels are now built for the Baltic trade in this country.

1756. Mr. *Mitchell.*] Would vessels of large size be suitable for the Baltic trade?—No.

1757. Take Riga, for instance; could ships of from 180 to 200 tons burthen proceed to Riga without running risks, and without a considerable extra expense?—Yes, the best-sized may be put down at from 180 to 250 tons.

1758. As the class of vessels brought from the Baltic is low, are not the freights generally paid from the Baltic such as would not remunerate a better class of ships?—They would not be remunerative to a higher class.

1759. Mr. *Duncan.*] Is it not the fact you could not employ a vessel of more than 200 tons burthen?—The largest vessels usually employed in the St. Petersburg trade from our part of the coast is about 300 tons, and in the Riga trade they average 200 tons.

1760. *Chairman.*] Do any of the Dundee houses employ foreign ships in the Baltic trade?—We frequently receive goods from the Baltic by foreign vessels, and occasionally we charter foreign vessels to bring goods from the Baltic.

1761. Do you do so on account of the scarcity of British shipping?—Simply because we are occasionally able to charter foreign vessels at lower rates of freight than the British vessels require to be paid, or because the foreign vessel is more convenient than a British vessel for carrying the cargo we have to put in her.

1762. Do you state it as a fact, that you can charter foreign vessels cheaper than British vessels?—Looking merely to the money paid, I believe that the foreign vessels can be had cheaper than British vessels; but looking to the condition of the cargoes delivered by foreign vessels, compared with the condition of cargoes delivered by British vessels, I should say that it is cheaper to send goods in British vessels.

1763. Mr. *Mitchell.*] Does not the captain of a British vessel make a quicker voyage than the captain of a foreign vessel, always exceeding the Americans?—I should say that the British vessel invariably makes the voyage quicker, and (what is more important) brings the cargo in better order.

1764. Mr. *Bramley-Moore.*] We have had evidence exactly to the contrary of that? what is the authority for the statement you have made?—I can speak from my experience as a receiver of flax goods upon the east coast of Scotland confidently to the condition of the goods.

1765. Mr. *Mitchell.*] Are not you consignees of large quantities of goods upon the east coast of Scotland?—We are.

1766. Mr. *Duncan.*] Did not you state to the Committee that you sold as much as 10,000 tons in the course of a year?—In one or two years, we have sold considerably more than 10,000 tons.

1767. Are

1767. Are they goods consigned to you?—Yes.

1768. Mr. *Mitchell.*] Is it not the fact that you do not recover damages for injury done to the cargo, unless it amounts to five per cent.?—It depends upon the terms of the insurance policy.

1769. Are not these the general terms of the insurance?—They are.

1770. Consequently as the damage up to five per cent. falls upon the owner of the cargo, it is his interest, is it not, to look for the vessel that is likely to deliver a cargo with the least damage?—I think so; the goods may be much destroyed, not from sea, but from the want of proper stowage, and yet not sufficiently to enable us to recover the loss.

1771. May not that be caused by cutting open the bales?—By cutting open the bales, and by not paying the attention which the British shipmaster gives.

1772. *Chairman.*] Is linen ever sent by the railway from Lubeck to Hamburg?—It may; but we have yet to learn the influence which that railway system will have upon our trade.

1773. Is it possible that it might come that way if the Sound dues continued?—I do not think it is likely that flax will come that way, but I have reason to think that a great many other articles, before brought by way of the Sound, will be sent by the railway.

1774. Mr. *Mitchell.*] Do you refer to more valuable articles?—The more valuable manufactured articles; but flax and other raw material I scarcely think will come that way.

1775. Do you know of any exports from this country being sent by railway to Lubeck, and other parts of the Baltic, in preference to being sent by sea?—I do not know it from my own knowledge, but I believe it is so.

1776. Mr. *Bramley-Moore.*] You spoke of a higher class of ships being built since the repeal of the Navigation Laws; how do you arrive at that conclusion?—Previous to the repeal of the Navigation Laws the vessels upon our coast were of small tonnage, and they were classed at Lloyd's usually only for seven, eight, and occasionally for nine years; now much larger vessels are built, which class from 9 as high as 13, and I am not quite sure there are not some for 14 years, but they are not vessels employed in the Baltic trade.

1777. Are you speaking of vessels built at Aberdeen?—Aberdeen and Dundee.

1778. Do you know of any classed for 14 years?—I am not quite sure whether there is not a vessel building at Dundee now for 14 years.

1779. The increase of tonnage of the burden of the ship does not apply to the Baltic trade?—No.

1780. Are not there more six and seven year ships now in existence than ever were known before?—There are fewer British vessels of a low class, at least, I should think so, than there ever were before.

1781. Taking the tonnage generally, is not there a great increase in six and seven year ships?—I am not able to give information upon that point as regards foreign vessels, but I think I am warranted in saying that as regards British vessels, there are much fewer British vessels now of a low class than formerly.

1782. Has not the tendency of the repeal of the Navigation Laws been to lower the class of ships in a great measure?—On the contrary; I think it has been to increase the tonnage, and to raise the class of the British shipping.

1783. Are there not more six and seven year ships than ever were known before?—I have said that I think there are fewer vessels of a lower class than there were formerly.

1784. Have you noticed that in Lloyd's book?—I have not referred to Lloyd's book upon the subject, but I have noticed the building of ships at the various ports where I have been, and I think I am warranted in my statement.

1785. *Chairman.*] Is there anything else that you have to say to the Committee upon the subject of its inquiry?—I wish to speak as to the dues upon flax, which is the most important of all our imports; and I want to bring under the notice of the Committee the fact, that the Elsinore agents do not vary very much in their accounts of charges, which are rather over than under the rates specified in the statement produced and already alluded to; sometimes the houses try to extort an unwarrantably high rate of exchange in passing their drafts on the receivers of flax. It cannot be found out in Dundee what per-centage the Danish authorities allow the agents on dues on flax. The agents must, however, receive a per-centage, because they only charge the British importers a commission of

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3 per cent. for doing the clearance business, while they draw bills for the amount of the dues at one to three months' date, thus losing interest and incurring the risk of bad debts; and they have moreover to pay their correspondents in this country a commission of two per cent. or more for collecting the amount of the bills. Many of the shippers of goods make fixed charges for dues in the invoices which they forward to their correspondents in this country, and the shippers who follow this plan settle the dues themselves through their own agents at Elsinore. There is good reason for stating that the proper amount of dues on flax, and possibly other articles, does not reach the Danish Exchequer. It is believed that there is a practice sometimes followed by which false sets of bills of lading are sent by some shippers (such bills of lading being enclosed in a letter and forwarded by the master of the vessel) to the clearing agents at Elsinore; and it is not difficult to imagine the object to be gained by this improper procedure. Under such a system, not only may goods be entered as liable for a lower range of dues than the proper one, but, in point of fact, at least it is so believed, dues are sometimes paid on a smaller quantity of goods than the ships have actually on board. Such practices are not followed by many of the shippers whose high reputation is well known to everyone at all acquainted with the Baltic trade; and there are agents at Elsinore whose standing makes me believe that they are not cognisant of the frauds referred to; such practices are not followed except by very few shippers whose position is not an invaluable one.

1786. Is it in collusion with the agent that that is done?—Such things are done, but how I cannot say.

1787. Does the Danish Government never overhaul the cargo at Elsinore?—No.

1788. Is there anything else that you wish to mention to the Committee?—I may mention, in corroboration of what I have just now said, that a respectable importer of Dundee, knowing I was going to give evidence here, volunteered information to the above effect; and I was lately applied to to be arbiter in a question between a foreign house and an importer of goods with regard to the amount of dues; and when I called upon the foreign house to produce the receipt for the dues which they claimed as having been paid, they failed to give the receipt, and I consequently declined to go on with the reference.

1789. Was that a receipt given to them by the Elsinore agent?—Yes.

1790. What was your inference from that?—That he had not paid the amount of dues which were claimed.

1791. He did not produce any receipt?—There might have been a receipt, but it was a question between the shipper of the goods and the receiver of the goods in this country, and because the shipper did not produce the receipt of the Elsinore agent I declined to go on with the reference.

1792. Do you infer from that that frauds are practised between the shipper and the agent?—In a few cases there may be fraud practised between the shipper and the agent.

1793. In the case to which you refer, the ship must have been stopped at Elsinore, and must have been charged the dues?—No doubt the ship must have been stopped.

1794. So that you do not require any evidence of their having been paid?—No doubt Sound dues, to a certain extent, must have been paid; and that is explained by the supposition that false bills of lading were forwarded, and the dues paid on those false bills of lading.

1795. So that the party in dispute would be unwilling to give the receipt for payment upon a bill of lading that was not true?—Quite so.

1796. Mr. *Duncan.*] As the receipts for the Sound dues were not produced to you, as evidence of their payment, you declined going on?—I declined going on; if there be malpractices in one instance at Elsinore we may infer that others exist.

1797. Mr. *Chancellor of the Exchequer.*] Has the Danish Government any control over the agent at Elsinore, or are they mere private persons without any official authority?—I understand that they have no official authority, and that they are entirely independent of the Government.

1798. *Chairman.*] They do the business with the Custom-house?—Yes,

1799. Is there not a large number of them?—I am aware that there are a good many.

1800. Are there not nearly 30?—I should think quite as many.

1801. And all living on the remuneration which they derive from the collection of the Sound dues?—The whole of them; I am not aware of any business that they have out of Elsinore, with the exception of their clearance business.

1802. So that the sum of money upon which those 30 houses subsist is an additional tax to the payment of the Sound dues?—Yes.

1803. Do they act under any sense of responsibility to the Danish Government?—I am not aware that the Government have anything to do with them, except to see that they are good subjects.

1804. Mr. *Bramley-Moore.*] May not the Elsinore agents have other business besides the clearing business?—I am not aware; they keep stores to furnish the ships; but if the ships did not require to stop at Elsinore, the masters would not find it necessary to apply to them for supplies.

1805. Mr. *Mitchell.*] Does not Elsinore owe its existence entirely to the Sound dues?—I should think so.

1806. Mr. *Duncan.*] Have not you stated to the Committee that these agents keep stores to supply vessels with, for which they charge generally 10 per cent. more than would be charged in other places?—I have said that at those stores there is a per-centage of about 10 per cent. in excess of the charges paid by the ship-masters at the shops.

1807. Have you heard those charges complained of at any other port than Dundee, or at Dundee by any other correspondents than those whose letters you have read?—I have been in correspondence with various neighbouring ports, with a view of ascertaining what was the feeling with regard to the exactions at Elsinore, and I hold in my hand a letter from a gentleman at Leith, in the Baltic trade, in which he gives a number of details which I shall be glad to read, if permitted; it is just another illustration of the system. I applied to my correspondent at Leith to give me information upon the subject, not being myself sufficiently acquainted with the details. He put my note into the hands of one of his neighbours, another merchant of Leith; and this letter is from that gentleman to my correspondent at Leith.

1808. Mr. *Mitchell.*] Is not he a large manufacturer and a large consumer of hemp and flax?—Yes. This letter is dated 28th of June, 1856, and it states: "I am not aware that the importers of Baltic produce here can urge anything against payment of the Sound dues that is not well or even better known to the Dundee importers. I have always denounced such payments as being nothing else but an imposition on the importers of Baltic goods; a payment that they are compelled to make to a foreign power, for which they get nothing in return. In addition to the payment, the detention of the vessels at Elsinore, by the masters being obliged to anchor, go ashore, and show the contents of their vessels' cargo, losing, I should think, from 12 to 24 hours on the voyage, is a serious evil; the more so as this delay is frequently increased by unfavourable winds setting in during the master's detention on shore, and thus preventing his vessel getting through the intricate navigation of the Sound, it may be, for many days afterwards. Suppose a vessel of 200 to 250 tons, carrying 200 tons of flax and hemp, the average Sound dues on these goods is about 6 *s.* per ton, so that the cargo of such a vessel pays 60 *l.* sterling each voyage home from the Baltic, a monstrous tax, I think, equal to an average of from 1 to 1½ per cent. on the value of the goods, and for which no equivalent whatever is obtained. The ship itself pays somewhere about 6 *l.* or 8 *l.* besides. I do not know what proportion of the Sound dues reaches the Danish Government, nor how it is applied. There is however, I believe, a good deal of plunder by the ship-broker, &c., as it is understood that many of them keep an open and well-furnished table, morning, noon, and night, for the convenience of shipmasters when they go ashore, and on their departing, presents of wine, brandy, or other luxuries are given to them by the broker besides. The Russian Government are, I understand, in some degree implicated with the Danish as to these Sound dues. It happens sometimes that when the wind is strong and fair, a shipmaster on his home voyage goes on without stopping at Elsinore, in which case he must on his arrival here send his ship's papers out to Elsinore, that the Sound dues on cargo and ship may be drawn for. This is not permitted, however, on his outward voyage, as vessels are prohibited from clearing inwards in a Russian port unless the master shows that his ship and cargo have paid the Sound dues as they passed, and it is said that

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instances have occurred, that, in some cases where the shipmaster has gone on without so paying, the Russians have sent a vessel and her cargo back to the Sound to pay these dues before she could be allowed to enter their harbour to discharge her cargo. I have been often much astonished at the merchants and shipowners in this country so quietly submitting to such annoyances and impositions, but I am persuaded these will not be borne much longer. The introduction of steam navigation into the Baltic, which will increase now from year to year, will assist much, I think, in doing away with such absurdities, as it will never do for these vessels, to which time is everything, to lose a day or so, both on the outward and the home voyage on passing the Sound, and that for no other purpose than to pay a tax or subsidy to the Danish Government." The last part of the letter does not bear upon the question.

1809. Do not you come here to represent the whole of the linen trade of Scotland?—I come here deputed by the Dundee Chamber of Commerce, and by far the largest portion of the linen trade in Scotland is carried on at Dundee.

1810. Do you believe that you represent the feelings of the whole of the linen trade in Scotland?—I believe that I represent the whole of the Baltic trade of Scotland.

1811. Mr. *Duncan.*] Is not Dundee the seat of the largest linen trade of Scotland?—It is, as the statement I have put in will show.

1812. Mr. *Bramley-Moore.*] If the stores cost 10 per cent. more at Elsinore than they cost at other places, why should the captains buy their stores there?—I see no occasion whatever for their getting stores at Elsinore, but I presume that the shipmasters are anxious to be upon good terms with the clearing agents, because the shipmaster knows very well that he is to get a gratuity in return.

1813. Does his desire to get presents induce him to buy stores at Elsinore?—That possibly may be his object in buying those stores.

1814. Is there any necessity for a well-regulated ship to have stores there at all?—I think not.

William Johnson, Esq., called in; and Examined.

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1815. Mr. *Mitchell.*] I BELIEVE you are a Corn Factor, in London?—I am.

1816. I believe you are the largest importer of oats from the Baltic, in London?—Our firm is one of the largest importers.

1817. And you are the largest dealers in oats in London?—We are.

1818. What is your experience as to the effect of the Sound dues upon the trade in oats with the Baltic?—We find it a very disagreeable impost, and one which we quarrel with on several grounds. First, on account of the Sound dues themselves, we have frequently to pay an increase of freight upon that account. And we also object very much to the mode in which they are levied, as it enhances very much the cost of the cargo, and we get no adequate return.

1819. Does your objection arise from any delay at the Sound, or is it simply from the actual freight?—In some instances it arises from the delay which is caused by the fact that the vessels are obliged to pay the Sound dues, which they do not pay at other places.

1820. Is there a considerable competition between the ports, such as Gottenburgh in Sweden, and other ports lying outside the Sound and those lying inside, for the trade in oats?—A considerable competition.

1821. And I suppose you would have to pay an increase of freight upon those ports inside the Sound, as compared with those outside?—It depends upon the season of the year; in some seasons of the year as much as 9 *d.* a quarter for vessels will be demanded for going inside the Sound as compared with outside the Sound, on account of the delay, and because they would have to pay the Sound dues themselves.

1822. That is independent of the Sound dues, that the importer of the oats pays?—Independent of the cargo.

1823. So that at certain times of the year you, as an importer of oats, would rather pay from 6 *d.* to 9 *d.* a quarter more upon oats lying outside the Baltic, than import them from the inside?—We should have to pay from 6 *d.* to 9 *d.*

9*d.* a quarter more freight, in order to induce the captain to go through the Sound.

1824. *Chairman.*] That is what he would charge more for his ship to go through the Sound; what would you have to pay upon the cargo, supposing it were charged Sound dues?—The cargo always pays a certain amount of Sound dues.

1825. How much is that upon grain?—I think it is about 1 ½ *d.* a quarter; that is always fixed; we never find it makes any difference whether grain is dear or cheap; I think it is about 1 ½ *d.* a quarter. It makes a difference in the per-centage, which of course varies with the price of grain. The dues are much more upon wheat than upon oats. I think upon wheat they come to nearly 6 *d.* a quarter.

1826. What would they come to on oats?—About 1 ½ *d.* a quarter.

1827. Mr. *Mitchell.*] Is that in addition to the sum of from 6 *d.* to 9 *d.* a quarter which you have to pay shipowners in order to get the vessel to the inside of the Sound; you have to pay 1 ½ *d.* for Sound dues?—Yes, that is what we always pay.

1828. You have, as the importer of the goods, to pay from 6 *d.* to 9 *d.*, and also 1 ½ *d.* per quarter extra, for goods coming from the Baltic?—Yes.

1829. Do not you sell direct to the consumer?—Yes; sometimes we sell to the dealers and principal consumers; to the large dealers in London.

1830. Do not you sell largely to the omnibus proprietors?—Yes.

1831. Do not you add the expense of the Sound dues to the calculation of the cost of the oats?—Yes; often it is forgotten by people who import oats, and the bill afterwards is brought up for the money, which they did not think of. We, of course, take it into calculation.

1832. *Chairman.*] What do you mean by a bill?—A person releases a cargo shipped, and after a week perhaps somebody comes and lays down a bill, and asks him for an amount which he did not know anything about, and he is told that it is for the Sound dues, and he has to pay it.

1833. Does that charge enter into the price of the oats?—Yes.

1834. What do you charge upon oats in England?—One shilling a quarter.

1835. Is it the same upon all grain?—Upon all sorts from all countries. We also find fault with the delay; it is frequently prejudicial to the cargoes; they often get out of condition in consequence of a delay of one day; they cannot clear a vessel at once, on account of the delays, and often a delay of one day occurring loses a week in the voyage, and that week is often of consequence.

1836. Mr. *Mitchell.*] Are steamers often freighted with grain?—Not very often. Sometimes they are, but the freight by steamers is generally too great for grain.

1837. Do not you often get grain from Denmark?—We get a great quantity of all sorts of grain from Denmark; but upon Danish produce they do not charge any Sound dues.

1838. We have heard a statement to the contrary; do you know that to be the fact?—We never hear of any charge made upon Danish corn, and we receive as much Danish corn as we do Swedish.

1839. Do you mean to say that a ship passing the Sound with Danish corn on board does not pay the Sound dues?—I believe it does not.

1840. How do you know that to be the case?—We have never heard of any payment made by the Danish captains, and I have always understood that they do not pay any.

1841. Is a Danish vessel bound to go through the process of clearing?—I believe not.

1842. Do you allude to the Danish flag or to Danish produce?—The rule applies to Danish produce, I believe; but a Danish vessel coming from a Swedish port with Swedish corn would have to pay the Sound dues, but if she were freighted with her own produce she would not have to pay them.

1843. If a Danish vessel comes to you from a Swedish port with corn you are applied to for the Sound dues?—We are.

1844. And if she comes from a Danish port you are not applied to?—No, we are not; we never have any payment to make for Sound dues upon corn from a Danish port, whether it comes in a British or Swedish vessel, or in a Danish vessel.

 1845. *Chairman.*]

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1845. *Chairman.*] Do you ever import corn in Danish vessels?—Frequently; as often as in British or Swedish vessels.

1846. Then this is a matter which you must know perfectly well?—Perfectly.

1847. How would it be if a Swedish vessel brought Danish corn?—We are never applied to for Sound dues upon Danish produce; I never heard of Sound dues being either claimed or mentioned upon produce coming from Danish ports.

1848. Are dues paid upon any live stock?—I am not aware of it.

1849. Does not a great amount of live stock come from Denmark now?—Yes; but it comes from this side of the Sound principally, because the cattle come from Holstein, and from that neighbourhood; I do not think that any cattle are imported from the other side of the Sound.

1850. Does grain ever go by rail from Lubeck to Hamburg?—I believe some is sent that way for the consumption of Hamburg.

1851. As there are not any transit duties for carrying grain across the railway, will it not escape the Sound dues if carried that way?—It will escape the Sound dues.

1852. Have you ever had any proposition made to you for avoiding the Sound dues that way?—I have not; the Sound dues would be too trifling to try to evade them in that way; I believe that goods of value, as compared with their bulk, would possibly be sent that way, but grain is too heavy and bulky ever to be sent that way.

1853. Mr. *Mitchell.*] Would the loss of a week be important to you in the importation of corn?—At particular seasons of the year it would; at this season of the year it frequently happens that a week would make a difference of 100 *l.* in the value of a cargo; it also makes a difference in the winter, when the ice is setting in; a vessel is frequently detained by the ice, which is one cause of delay.

1854. Mr. *Chancellor of the Exchequer.*] Are the Baltic oats generally of a good quality?—In quality some are very good, some middling, and others indifferent.

1855. Mr. *Mitchell.*] Do not nearly all the foreign oats consumed in this country come from the Baltic?—Yes, the principal portion of them, except from Archangel.

1856. Are there any other sources of supply except America?—A good deal comes from Holland.

1857. *Chairman.*] Is it the produce of Holland?—Yes; there is a large growth of oats in Holland; and there is a large importation from Riga and St. Petersburg, and all those places; and also from Denmark and Sweden, both within and without the Sound.

1858. I suppose you know the opinions of other persons engaged in the trade of supplying this country with grain from the Baltic; do they complain of the operation of the Sound dues?—They complain of the high charge, and they think it a great imposition that they should have to pay something for which they get nothing.

1859. Mr. *Chancellor of the Exchequer.*] Is it the wish of persons engaged in the Baltic trade, so far as you are acquainted with their views, that the proposals made by the Danish Government for relieving them of the Sound dues, should be accepted?—I have not entered into conversation with them about that; the view, generally, I believe, is that it is a tax that has existed long enough, and they wish to get it done away with; it is an enhancement of the charge, for which they receive nothing in any way.

Mr. *Charles Alcock* called in; and Examined.

Mr. *C. Alcock.*

1860. *Chairman.*] I BELIEVE you are a Shipowner and Merchant in Sunderland?—I am.

1861. And you have been engaged in the Baltic trade?—Yes, I have been largely engaged in the Baltic trade.

1862. And for many years?—Yes.

1863. What is your experience as to the effect and operation of the Sound dues?—That it is most injurious to our trade; we feel it as shipowners more than as merchants. We have sailing in 1853 from our port to the Baltic ports 462 British and foreign ships, with a burthen of 82,742 tons; and inwards, with cargoes

cargoes from the Baltic ports, 202 British and foreign ships, the chief part of which are laden with timber, and the remainder with grain, and hemp, and tallow, the burthen amounting in all to 32,897 tons.

1864. Is not there more trade between the Baltic and Sunderland than between the Baltic and any other port?—In the trade outwards, I believe, there is in number of ships, with the exception of Newcastle; our trade has materially increased this year from the opening of the Russian ports; in six days we have had 14 ships pass upwards and downwards together; 11 passed upwards, and three downwards. I have an official list of the Sound dues, by which it appears that 11 passed upwards with a cargo from Sunderland, and three passed down wards with cargoes for Sunderland.

1865. Was that immediately after the peace?—That was in April; so it appears by that return that our trade is very much increasing. The Committee will see by the Sound List that (all British and foreign ships together) the ships leaving the ports of Hartlepool, Newcastle and Sunderland are one-half of the British ships engaged in the Baltic trade with the United Kingdom; 462 British and foreign ships left the port of Sunderland alone in that year 1853.

1866. Mr. *Bramley-Moore.*] Will you state to the Committee the number of ships trading with the Baltic from the other ports which you have mentioned?—I have not the exact number of ships trading from the other ports; I only had the calculation made from the Sound List.

1867. You cannot tell how many there were?—Not exactly; we go by the Sound List.

1868. Did not upwards of 4,000 ships pass the Sound that year?—Yes; in the year 1853, the year of which I was speaking, there were 4,665 British vessels passed the Sound, according to the Sound List. I am speaking of the British ships that passed the Sound that year.

1869. *Chairman.*] Does not the number of 4,665 include ships going both ways?—Yes.

1870. So that in comparing them with the ships that left the ports you have mentioned, you must only reckon something above 2,000?—Yes; there is fully as many from Hartlepool as there is from Sunderland, and fully as many from Newcastle; and if you multiply that number 462 by three, it would be more than one half of 2,000, which was the total number one way.

1871. Have you a Chamber of Commerce at Sunderland?—No; we have a Shipowners' Society in lieu of a Chamber of Commerce, and Mr. Hudson and myself were deputed from that shipowners' society to attend upon this Committee.

1872. What do you wish to convey to this Committee as being their opinion as to the operation of the Sound dues?—We wish to explain that the risk occasioned by clearing at the Sound is very considerable, and that the detention is also very considerable, and that the buoys, and lights, and landmarks are not kept in proper order by the Danish Government, so that we are obliged to take pilots where we should not have to do so, provided the buoys, lights, and landmarks were kept in proper order; also, by the system at present existing we have to employ boats in nine cases out of ten to carry the captains on shore, which is a very serious charge in itself.

1873. The charge for boats has been stated in evidence before this Committee to amount to from one guinea to five; is that so?—Yes; but at the same time we have much more than that to pay; at times I have known it, when the ships were among the ice, to amount to 7 *l.*; the pilotage also is very considerable, especially in the winter; the pilotage upon a vessel drawing 15 feet of water, runs in the summer to about 3 *l.* and in the winter to nearly 5 *l.*; they divide the year into winter and summer months, and according to that division a rule is made by the Danish Government as to what we should pay.

1874. Do you mean to say that you could dispense with pilots if the Sound were properly lighted and buoyed?—I have been through the Baltic, when I was a young man, 15 times without a pilot, with the landmarks as they were.

1875. Are they not now as well maintained as they were then?—It appears by the reports that I have heard, that they are rather better maintained than they were, but still they are not so maintained as to allow a captain to navigate with such ease as he could if there were more lights; for instance, in coming from the Baltic by the route which ships generally take, there are three channels, called

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the Grounds; the best of them is on the Swedish side, quite independent of the Danish side altogether; but for some unaccountable reason, it is not buoyed or lighted at all.

1876. Are not the pilots all Danes?—Yes. A vessel coming along the further side of the channel can come along the Swedish shore, and keep out of range of the guns. In the channel they usually take, there is only one light. In coming from the Baltic, the first light is at the beginning of the Sound, and then there is no light to direct a ship through the Grounds on either side of the channel. If there were proper lights, it might be as easy to come through the Grounds at night as it is to come up the Swin at night, and there are vessels regularly come up there. At night the narrow part of the channel is called the Grounds, and one side is called the Eastern Grounds, and the other is called the Western Grounds.

1877. Mr. *Liddell.*] Are these grounds shoals?—Yes. If there were lights at the entrance of the passage, which we call leading lights, the same as there are on the English coast, and on the Dutch coast at Rotterdam, where the channel is much narrower, a ship could safely go there at night; it could go through those channels in safety.

1878. Mr. *Bramley-Moore.*] What is the breadth of that channel?—About 400 feet; this is the narrowest part of the Grounds by the west channel; but what we complain of is, that in the first place, the Danish Government have the dues collected at Elsinore, at a point off the castle, where it is extremely inconvenient for ships to bring up; at night time, I have seen 300 vessels there. A former witness has stated that there are a great many anchors and cables lost; and then we have some very heavy averages here that have occurred from that cause.

1879. What is the width of the channel at that point?—It is about three miles; and if a ship should come up in the evening, and the wind changes in the night, it is delayed for a long time. If the dues were collected at a point between Copenhagen and Elsinore, which I can point out to the Committee upon the map, it would be better. There is a beautiful anchorage between Elsinore and Copenhagen. I should be sorry to say anything unfair; but it is my opinion that the Danish Government put it where they did on purpose, the danger is so great; Elsinore harbour is only like beach.

1880. Why should the Danish Government wish to choose a dangerous place?—For this reason, that they get more perquisites. I have no doubt that the damage done to British shipping and merchants is fully six times as much as the Sound dues, that is including detention.

1881. *Chairman.*] When accidents proceed from that cause there are vested interests in the repairs?—Yes, and prescriptive rights.

1882. Mr. *Liddell.*] In certain states of the tide, is there not a strong current running into the entrance of the Sound?—Yes; and that is one reason why I would have the dues collected at the other place which I have mentioned. The current in the broad channel is one mile an hour; in the part which we call "the Narrows," the current runs four miles an hour; I have known it come down with a gale of wind so strongly that we could not bring up to anchor.

1883. *Chairman.*] Under certain conditions of wind and tide, is not a heavy sea produced by their contrary action just at the spot where the ships draw up?—Yes; that has occasioned great loss here.

1884. Mr. *Liddell.*] Do the American vessels ever take that course?—No; by the Elsinore papers we find that an American captain protested against having to pay the Sound dues.

1885. *Chairman.*] But he did pay them?—He did pay them.

1886. Mr. *Bramley-Moore.*] Do not you know that the Americans have agreed to pay the Sound dues for another year?—Yes.

1887. *Chairman.*] What is the next thing that you complain of?—The next thing we complain of is the system of collecting the dues. There is sometimes a complete quarrel among the parties when a captain goes on shore, as to who shall take his ship, unless the owner has a regular agent there.

1888. Do the agents compete with each other?—Yes; I have known them almost get the captains upon their backs, they have been so determined to have them clear with them. There were 20 agents, to the best of my knowledge, at Elsinore, and the competition is very great amongst them; I understand from a Stettin gentleman that they make large incomes every year. The Stettin merchants

merchants and shipowners have opposed them for many years; and it was understood last year that the Chamber of Commerce had two or three meetings on the question of the Sound dues.

1889. Do you know that the Prussians pay the agents less than the English?—I do; I am not at all astonished at that. The Prussian captains, nearly all, speak the Danish language, and, of course, they have more command over the Danish agents, and can investigate matters, and make better bargains than the English captains generally do.

1890. Can they dispense with the services of the agents?—No; they must be cleared by an agent. As to that matter, I put a question to a Prussian captain, who was employed by me, as to that particular point, whether he could clear without an agent, and he said that he could not do so.

1891. Mr. *Bramley-Moore.*] Can any one go and establish an agency house at Elsinore?—I am not aware as to that.

1892. Are you not aware whether there is anything to prevent any Danish subject from establishing one, or anybody else?—Not at all. I have found that in that country agents are generally sanctioned by the Government, but I am not prepared to say whether they are so at Elsinore or not.

1893. Mr. *Chancellor of the Exchequer.*] Are not the English captains at Elsinore able to speak Danish?—No.

1894. Mr. *Bramley-Moore.*] Do not most of the Danish agents speak English?—Yes, they can speak English, but they will not speak English when it does not suit their own purpose.

1895. Mr. *Liddell.*] Are there not certain fees paid to the agents, called translator's fees?—Yes.

1896. Does not that form part of the account paid on clearing a ship?—Yes; the Danish Government says that the broker's commission is to be three per cent., and that often causes a great deal of unpleasantness between the captains and the agents, for they very often charge more than 100 per cent. on account of dues. For instance, we are led to believe by the treaty that the dues payable upon a ship with coal are 13 *d.*, but the ships are charged 2 *l.* 17 *s.* 3 *d.* more than that in an account, which I will hand in to the Committee.

1897. How do you calculate the dues upon that ship?—The charge is 13 *d.* upon a ship with coals or only in ballast, and there is no charge upon the coals.

1898. What is the date of the treaty to which you allude?—1841; then as to the average time of detention, I have been detained many times for a week, by not getting through the Sound in winter time by this stoppage in clearing.

1899. Was that when you were the captain of a vessel?—That was when I was captain of a vessel, and the same thing happens now. As a merchant I have had ships detained; for instance, if a ship goes up after the time of clearing, which is four o'clock in the afternoon in winter, or even if she arrives at two o'clock, she cannot get clear, so as to run through the Grounds that night, and they have to anchor all the night, so that at any rate the average time of clearing and going ashore is about two hours, but the average time of stoppage is fully one day, taking the average upon the whole year; we complain most of all of the detention and cost of going on shore.

1900. Is not it the case, the steam vessels engaged in the Baltic trade are not compelled by the Danish Government to stop, but may send their papers on shore, and have them transmitted to them by post?—It is not the case; we are engaging now largely with steam; a friend of mine, whom I called on on Saturday, when I got the summons to appear here, has had a steam vessel just now arrived from Cronstadt with grain, and I put it to him whether he could come through either way without clearance, excepting in bad weather, and his answer was, No. I think I heard evidence to the effect that they are allowed to pass down in a gale of wind without clearing; but if they were to attempt to pass down without a gale of wind, or without some other cause, they would be stopped by the guard ship.

1901. *Chairman.*] And under all circumstances is there not a fee paid if you pass without clearing?—Under all circumstances we pay what they call a fine; we have the pleasure of paying for the guard ship; I think 2 *s.* is the amount we pay him for stopping us.

1902. Mr. *Liddell.*] What sort of a vessel is the guard ship?—I have not

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seen her for several years; I have been up there since I was a captain several times; she is like a man-of-war brig.

1903. Mr. *Chancellor of the Exchequer.*] Is she armed?—She is fully armed; and the boat is armed which comes off from her, which they term the messenger. The guardship boat comes alongside, if we attempt to pass, and they call the charge for it the messenger's commission; it is called "the guardship and messenger." It is a boat fully armed; there may be a dozen men in her.

1904. *Chairman.*] Have the shipowners' society of Sunderland considered what injurious result may follow from this detention and payment of dues to the British shipping?—The injurious result is, in the first place, that we have 462 ships passing from Sunderland, upon which the charge in this account, which I will put in, amounts to an average of 10 *l.* per ship.

1905. Mr. *Chancellor of the Exchequer.*] Is that payment for Sound dues?—Yes, altogether.

1906. *Chairman.*] What do you include in that 10 *l.*?—Pass-money, officers' fees, expedition, and the translator's fees, and a great quantity of additional officers' fees, and a very strange one, called additional light money. I may mention that this is over and above what the Danish Government charges upon a ship going upwards for lights. I am separating the one from the other. The charge for lights should be 1 *l.*, and the dues on a ship with coals should be 13*d.*, whereas by this account it is 3 *l.* 8 *s.* 4 *d.*, making an extra charge over and above the charge which the Government should charge, of 2 *l.* 17 *s.* 3 *d.*; that is, fully two-fold more than the original charge should be.

1907. Mr. *Duncan.*] When you speak of the original charge you mean the tariff charge?—The tariff charge, which is the treaty charge, I presume.

1908. You do not complain so much of that, but it is the extra charge that you complain of?—We had a large meeting at Sunderland, and we objected to the charge altogether.

1909. *Chairman.*] You have told us of the charge by the tariff, and you have told us of the list of charges actually paid; is not that so?—Yes; there are charges which go to the agency houses, which amount to 2 *l.* 17 *s.* 3*d.*

1910. You object to them both?—Yes.

1911. Mr. *Bramley-Moore.*] What is the 13*d.* that you mentioned?—It is upon a ship in ballast or with coals; should be charged nothing on coals. I have made a calculation as near as I could, and I have no hesitation in saying that the full charges that we are subject to at Elsinore, together with the detention, amount to 400,000 *l.* annually, shipowners and merchants.

1912. Upon the British ships?—Upon the British ships; according to the best calculation, which I think is contained in the pamphlet upon Sound dues, the charge is 75,000 *l.* a year.

1913. Are you alluding to a German pamphlet?—To a translation from a German pamphlet; the Stettin merchants have caused an exact calculation to be got of all charges from Elsinore itself.

1914. Do not the Danish Government put it at 72,000*l.*?—Yes, and we make it out 75,000 *l.*; so that they are very near. The Sound dues should be 1 *l.* 1 *s.* 1 *d.*, and they receive 3 *l.* 18 *s.* 4 *d.* They receive nearly two-fold more than they ought to receive.

1915. *Chairman.*] Do the Danish Government receive that amount?—Cannot tell; but the British shipowners pay it.

1916. You say they receive 70,000 *l.*, and you have said that the British merchants pay nearly 400,000 *l.*; how do you make out that calculation?—I multiply 72,000 *l.* or 75,000 *l.*, which they receive, by 3, that would bring it 216,000 *l.* We pay three times as much as we ought to do; then if we take the same sum for detention, which we may well do, it would be 400,000 *l.* to shipowners and merchants; that is the calculation I made of the whole expense of passing the Sound. If I may make a comparison, the tolls of Dover, Ramsgate, Bridlington, and Whitby, are something about 40,000 *l.*, so that the injury done to the shipowners and merchants is tenfold the amount of the English dues.

1917. Do you import any particular cargoes?—Yes; timber chiefly. I have imported grain largely into Sunderland, but I found that the Sound dues and other charges were heavy, and there was a great deal of risk in it, and I gave over importing grain. For instance, on one cargo I had from Wolgust, the cargo cost 2,000 *l.* within a few shillings, and the Sound dues upon that cargo were 25 *l.*, that is 25 *s.* per cent. One of the complaints that we make against the

the Danish Government is, that they do not charge 1 per cent., but they charge as much above 1 per cent. as they can get.

1918. Mr. *Bramley-Moore.*] Have other people given up importing corn?—Yes; one firm of the name of Robson & Sons, have given over; I do not say that it is altogether from the Sound dues, but I have the amount of the Sound dues that they paid last year, which amounted to 121 *l.*

1919. Has the import of corn from these ports diminished?—It has.

1920. What becomes of it?—I cannot say.

1921. Mr. *Liddell.*] But was this cargo which you described as worth 2,000 *l.* exclusively corn?—Exclusively corn; there is no doubt that when we are obliged to go for corn we should go and get it. I find that the imports of corn, by the Government Import List, in the year 1852, was about 720,000 quarters from the Russian ports alone, and from the Prussian ports it is 218,000 quarters.

1922. Mr. *Bramley-Moore.*] Does not it vary very much; there is no import from Canada last year, and the year before a great deal, and this year it is coming again?—Yes; I recollect my correspondent paid upon one cargo of 500 quarters, 16 *l.* 5 *s.* I am not prepared to state the exact value of the cargo, so as to be able to work out how much it is per cent.

1923. In what year was this?—Last year, 1855; that would be about 60 *s.* per quarter; that is about 25 *s.* per cent. The next charge that we have to complain of is four per cent. being paid to the captains from the Danish Government; the Danish Government orders four per cent. to be paid to the captains, which we complain of, as shipowners, as inducing the captains not to come here to complain; and I should say that it induces them to go ashore, and they often forget to get on board again.

1924. Mr. *Duncan.*] Do you think this four per cent. is really paid to the captains?—Yes, I have no doubt of it.

1925. As a captain, did you receive it?—Frequently; I did not like to do it, but as it was offered me I thought it best to receive it.

1926. Mr. *Bramley-Moore.*] Who pays it?—The agent; the Government agrees to pay it, and the agent pays it to the captain.

1927. Cannot that be a question of arrangement between the shipowner and the captain as to terms, and a question of character?—Yes, of course.

1928. *Chairman.*] Can you state the fact that this per-centage is given?—Yes; then, as shipowners, we say that the Sound dues act most prejudicially to us in the Baltic trade, for in the year 1849 we had 6,885 British ships in that trade; and in the year 1853 we had 4,665; showing a decrease in the number of British ships in that trade of upwards of 2,000 vessels.

1929. Mr. *Liddell.*] What was the difference of tonnage between those vessels?—The difference of tonnage of the Baltic ships is very immaterial; they are nearly about the same size from the average of years.

1930. Is not it the fact, that lately vessels of much larger tonnage have been employed in every trade?—Yes; in every trade, with the exception of the Baltic trade; we only employ our ships in the Baltic trade when we can get nothing else for them to do.

1931. *Chairman.*] Do you think that this decrease is owing to the Sound dues?—Decidedly, in a great part; for frequently, as merchants, we have to go and inquire for ships to bring our cargoes home; the first question a shipowner will ask us is, How do you get on with the Sound dues? you must give more freight. Of course we cannot give more freight than we are offered ourselves, and therefore they object to go; for instance, to give an idea of how much it has fallen into the hands of the Prussians, (for the falling off which I have mentioned is principally attributable to the Prussians), I may mention that in the year 1849 the number of Prussian vessels was 1,361; and in the year 1855 the number was 3,487, showing an increase of Prussian vessels in the Baltic trade of above 2,100.

1932. Mr. *Bramley-Moore.*] Are not you aware that the Navigation Laws were repealed in 1849?—Yes.

1933. Is not that increase owing to that circumstance?—Not at all, in my opinion.

1934. Do you say that the Sound dues caused that increase?—Yes; in most part, if not all.

1935. Mr. *Liddell.*] Were the Sound dues altered in 1849?—No; but our shipowners have lately got such an objection to the Sound dues that they mostly

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object to going there; the large sum that they had to pay as Sound dues, and the detention at the Sound, causes us to write to Prussian ports to get ships, when we cannot get our own for that trade.

1936. Mr. *Bramley-Moore.*] Is not that because you can get them cheaper than English vessels?—No; we offer our freights to our own shipowners first, and when they give the answer that they object to the high charges of the Sound dues and the detention, we go to foreign vessels.

1937. Do not the Prussians navigate for less money?—In some instances, perhaps, they may, but not generally; as a shipowner, and a man largely connected with shipping, I have no hesitation in saying, that I can compete with all the shipowners in the world. I am not afraid of competing with them. I was one of the shipowners who was in favour of the repeal of the navigation laws, and I am happy to say that if it were to be done to-morrow I should be in favour of a repeal of them now if they were in force.

1938. *Chairman.*] Is not there a great demand for shipping to other ports of the world?—Yes.

1939. Considering the inconvenience and obstruction in the Sound, might not that operate on the shipowners to induce them to perform other voyages. The vessels which were employed in the Baltic trade are now employed in the trade, but they only go when they cannot get other freights.

1940. Have not the freights been very high of late years?—Since the war began they have been very high.

1941. Were not the shipowners doing pretty well in 1853?—They were.

1942. Mr. *Liddell.*] Is not the price of freight asked by the Prussian captains and the Baltic captains regulated by the price asked in this country?—Yes; the Prussian captains are worse to deal with than other captains; they are more alive to the increase of their freight than British captains; they are men who pay a great attention to the owners' interests; they are better educated men generally; the British shipping has increased so rapidly, that we have not been able to get that class of captains for this trade that Prussian owners are able to get.

1943. Mr. *Bramley-Moore.*] Are not they part owners of the vessels they command?—A great many of them are.

1944. *Chairman.*] Is there anything else which you wish to say to the Committee?—I should like to make some remarks about the Russian Government; it is said that the Russian Government have agreed to the capitalization of the Sound dues; as a shipowner of Sunderland I am not at all astonished at it for this reason, that the trade from this country to Russia has greatly fallen off. Strange to say, the whole of the exports to Baltic Russia and ports from Great Britain in the year 1849 was 1,397,179 *l.*; I presume that is independent of the amount of coals, but I do not know exactly whether it is or not; but in the year 1852 it has decreased to 944,730 *l.* showing a decrease in three years of 384,000 *l.* on the export of goods to Russia. By the Government statistical returns, the value of the exports into this country, is nearly 12,000,000 *l.* from Russia alone; I have not the book here, but I get my information from the Government tables of the commerce of the United Kingdom.

1945. Do you include in that estimate, what we export of tropical produce, coffee, sugar, and cotton?—Yes, in all it is only 1,397,179 *l.* in 1849 to the Baltic Ports, to the best of my belief.

1946. Mr. *Bramley-Moore.*] It was 1,397,179 *l.* and it has gone on decreasing to 994,000 *l.*?—Yes, so that the Russians have to pay only nominal Sound dues; the British merchant pays them generally outwards and the British merchant pays them inwards; the Russian Government pays very trifling.

1947. *Chairman.*] Do not they pay as much as the British pay?—They only pay a small proportion.

1948. Mr. *Mitchell.*] If by the proposal which has been made by Denmark, Russia is to bear, in the shape of capitalization, as much as England, do not you think that we shall make a good bargain by accepting it?—I think so.

1949. Mr. *Liddell.*] Do not you believe that the consumer of those articles that we import into the Baltic, virtually pays the Sound dues upon them, and do not you also believe that a great portion of the Sound dues upon the articles coming from the Baltic, falls upon the producer?—No, because we as merchants invariably pay the Sound dues, and then when we sell the goods we try to get the Sound dues of the consumers; but sometimes, and often, we fail.

1950. If

1950. If the Sound dues were not payable, would not the Baltic producer be able to afford to sell us those goods cheaper?—Yes, it might be so. I have had a good deal of experience as to how it operates upon the goods. I believe I have been asked what the shipowners of the North propose in the place of the Sound dues; they propose the total abolition of them. Mr. C. Alcock. 1 July 1856.

1951. *Chairman.*] Do you think that in the North the greatest number of people are agreed in that?—There is no doubt about it; in the North we are determined to get it if possible.

1952. In order to get rid of this detention, would they mind the sum being charged upon the trade in another way?—If they could not do the former they would be glad to do the latter, because the detention and other charges incurred are more than the real charges of the Sound dues.

1953. Would your society think that the wisest plan would be for the Government to impose a tax upon the whole nation to pay off the dues?—There is no doubt of that, for the Prussian Government do pay the same, at least they repay 2½ per cent. to the exporters and importers, I understand.

1954. Do you mean to say that the Prussian Government pay the shipowners and merchants a portion of the Sound dues?—I am not prepared to say they pay the shipowners, but I am nearly positive that they pay the merchants 2½ per cent. upon the amount of exports and imports.

1955. Mr. *Mitchell.*] Do you mean 2½ per cent. upon the invoice cost?—Upon goods coming inwards they do. I am not prepared to say whether they do upon goods going outwards.

1956. Do you mean that you believe that upon imports the Prussian Government pays 2½ per cent. upon the invoiced cost of the goods?—Yes, to the best of my belief it is so; what I have seen in the book to which I have referred, which is a Prussian book, leads me to believe it.

1957. Do they allow anything upon the ship also?—I am not prepared to say whether they do or not.

1958. *Chairman.*] Is there anything else that you wish to state to the Committee?—There is only one thing that I wish to state, which is this: we beg that we may get redress in this matter. The shipowners think that at the present moment they should not be taxed in the way that they were 200 years ago, when the piratical King Helsing demanded the payment of what we call "black mail."

1959. You think that the Baltic charges ought to be got rid of as soon as possible?—Just so.

George W. Hudson, Esq., called in; and Examined.

1960. *Chairman.*] ARE you, as well as the last witness, a member of the Shipowners' Society of Sunderland?—Yes. G. W. Hudson, Esq.

1961. Have you been deputed with Mr. Alcock to attend this Committee?—Yes.

1962. Have you heard what he has said upon the subject?—Yes.

1963. Are you prepared to confirm his opinions?—Yes.

1964. In what particular trade have you been yourself engaged?—We were in the Baltic trade some years ago, but we have not been in that trade lately.

1965. Are you a shipowner yourself?—Yes, a shipowner and a shipbroker.

1966. Your ships do not go to the Baltic now?—We sent one that way lately; but previous we have not had any for some years.

1967. Mr. *Liddell.*] Up to what year can you speak of the Baltic trade?—I have an account of a ship of ours that passed that way. In 1846, a vessel of ours passed upwards and downwards, upon which we paid Sound dues.

1968. Have not you been engaged in the Baltic trade since 1846?—I think we have had ships there later than that, but I cannot say exactly whether we have been engaged later in the Baltic trade. We have generally been in the East India trade, the Mediterranean trade, and the West India trade.

1969. But to that period you are prepared to confirm the opinion of Mr. Alcock?—Yes, completely so; I have an official account of the import and export trade of Sunderland from the collector of Customs; that corroborates the statement of the former witness.

1970. Will you hand it in?—(*The same was handed in.*) *Vide* Appendix.

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1971. You can only speak of the extent of the trade with the Baltic from the Wear?—That is all.

1972. You are not prepared to speak of the extent of trade from the Tyne?—No; the import of the Tyne is probably more extensive than that of the Wear.

1973. Are you aware that the number of vessels engaged in the Baltic trade from those two ports, amounts to more than half of all the vessels engaged in that trade?—I am not prepared to answer that question.

1974. Mr. *Mitchell.*] Is it your impression that it is so?—Cannot answer; I believe that Hartlepool and Seaham, and the ports of Sunderland and Newcastle, do a great deal of trade.

1975. Do not nearly all the ships that bring wood to this country from the Baltic, come from your part of the country?—A large number; there are, of course, other ships, but we have a great proportion of the vessels; we have a vessel that went to Stettin this year, and then proceeded to Riga, and is now loading for London.

1976. Mr. *Liddell.*] Have you been in the habit of employing, within the last few years, any great number of Baltic vessels in the port of Sunderland?—Yes, a great many vessels; we have the opportunity of knowing, because we are not only shipowners, but shipbrokers and Custom-house agents as well, so that a great number of the vessels that go out come through our hands.

1977. Are they employing steamers to a much greater extent than formerly?—They are now; about a month ago there was a vessel in that trade which went to St. Petersburg in ballast, and brought a cargo of wheat to London, I believe.

1978. It has been stated in this Committee, upon former occasions, that steam-vessels are not required to stop, as sailing vessels are, at Elsinore, in order to pay the dues: can you state, from your own knowledge, whether that is or is not the case?—I should much doubt it; but I cannot positively state it because I have not put the question to our steamboat owners, and therefore I have not had the opportunity of making the inquiry; but, judging from the usual mode adopted by the Danish Government, I should say it is not so, because if a vessel attempted to pass they would soon fire into her.

1979. It has been stated to us that a boat is secured, and the papers are sent on shore, and the vessel proceeds, without any delay whatever, on her voyage, and waits at Copenhagen, where she receives her papers by post; is that so?—I am not prepared to say that it is not the case, neither am I prepared to say that it is, because I do not know; but judging from the mode which has been adopted for sailing vessels, I should say that it is not the case, unless they make an exception in the case of steamers; they may have made some specific arrangement with the steamers, of which I am not aware.

1980. Do not you wish to give some evidence as to the rates levied in the Sound upon goods?—There are great complaints as to the inequality of the charges, particularly on wood goods.

1981. Can you give the Committee any idea of that?—I can give you three letters bearing upon the question; they refer to a case where an agent at Elsinore sent an account to merchants with whom we do business; they objected to pay, because they considered that it was a considerable amount more than they had paid before for a similar cargo, and a long correspondence took place upon the subject.

1982. What year are you speaking of?—I am speaking of 1851.

1983. Do you mean that of two cargoes composed of the same material, one was charged a different rate from the other?—Quite so; they refused to pay; the agent drew upon them for the amount; his account was 6 *l.* 4 *s.* 8 *d.*, and when the bill came for that amount they would not accept it; I have the three letters.

1984. Will you have the kindness to produce those letters on a future day?—I will.

Veneris, 4° *die Julii*, 1856.

MEMBERS PRESENT:

Mr. Disraeli.	Mr. Hutt.
Mr. Villiers.	Mr. Robert Phillimore.
Mr. Mitchell.	Mr. Deasy.
Mr. Milner Gibson.	Mr. Duncan.
Mr. Bramley-Moore.	Mr. Liddell.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

George W. Hudson, Esq., called in; and further Examined.

G. W. Hudson, Esq. 4 July 1856.

1985. *Chairman.*] YOU were proceeding to state to the Committee what were the inequalities of the dues as they fell upon goods?—Yes; I was going, but, with your permission, I will take the different subjects *seriatim*.

1986. Will you do so?—I gave in an official return about our trade from the Customs. I will begin with No. 2.

1987. The effect of Sound dues on trade?—Yes, on trade and commerce. As shipowners, we, of course, consider them injurious to the British shipowner, as we are compelled to pay an impost for which we do not receive any benefit. We are further liable to great detention in consequence of those dues which we have to pay, inasmuch as there is great detention to vessels in passing. Should a vessel arrive in the afternoon, it generally happens that the ship cannot get her papers, and she is detained till the next day. A passage from Sunderland to the Baltic requiring different winds, it very often occurs that ships undergo great detention. We are also liable to many expenses consequent thereon, such as boat-hire and other matters, which are chargeable to the vessel on account of the captain having to go on shore to report and pay those dues. I may also state, with reference to the detention which arises, a circumstance of which I was informed by a captain just previous to my leaving Sunderland, who had a vessel at the Sound in 1851. He was doing business with us in Sunderland, but he was then in another vessel, which was in the Baltic in 1851. He stated this circumstance to me from his own mouth: In 1851, he brought a cargo of sugar in a vessel called the "Byzantium," from Pernambuco, and went to Stettin. The captain's name was Copeland. On arriving at Elsinore, he asked the question whether he could be allowed to go on shore to transact his business, to which question he was not enabled to get an answer until the next day. On the next day his ship was allowed to proceed through with a quarantine flag flying. I should also mention that the ship, coming from Pernambuco, had called at Cork, and had had a new crew; in fact, the whole of the crew which had come from Pernambuco were changed, and he had a new crew from Cork. Another vessel belonging to the same owners (Currie & Newton, of Liverpool), from Pernambuco, which called last at Cowes, was kept a week under similar circumstances. I put the question to the captain of the first vessel how it was, and he said that the only way in which he could account for it was, that he had friends at court, and the other had not. He was enabled, by having some friends at Elsinore, to get through, and the other was detained a week.

1988. Detained by what?—By the quarantine laws.

1989. That is a new subject; we have not heard anything of the quarantine before?—This was a vessel which came from Pernambuco, and was delayed by quarantine.

1990. Mr. *Bramley-Moore.*] When did she leave Pernambuco?—I am not prepared to say that.

1991. Mr. *Liddell.*] Did you not say that the first vessel got a new crew at Cork?—Yes; except the captain and the chief mate.

 1992. *Chairman.*]

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1992. *Chairman.*] The vessel which was detained had sickness on board, I suppose?—Captain told me they were well; both vessels were loaded with the same description of cargo, and both belonged to the same owners.

1993. If she had gone to Stettin or St. Petersburg, would not she have been obliged to produce a clear bill?—Neither vessel was subject to any more detention afterwards. The first vessel which passed through in one or two days was not subject to any more detention than the other which was delayed a week.

1994. They both got quarantine certificates?—Yes; but one had to be at Elsinore a week, and the other got through in one day.

1995. Why were they stopped; was it because they came from Pernambuco?—The only reason the captain assigned was, that he was enabled, from his knowledge of the place and of the people, to put the matter in such a train as to get through, while the other was not.

1996. They both came from the same place?—Yes, and they both belonged to the same owners.

1997. Do you know whether there was the yellow fever or the cholera at Pernambuco when the second vessel left?—I cannot tell.

1998. Mr. *Bramley-Moore.*] When did she leave?—I cannot tell the precise date, but it was in 1851. The captain told me that, if necessary, the thing could be verified by the owners of the vessels.

1999. *Chairman.*] Are you quite sure that the two vessels arrived under the same circumstances?—Yes.

2000. What is your idea; is it that one paid a sufficient fee, and the other did not?—I cannot tell how it was; the only thing that I can suppose is, that one captain seemed to have more friends there than the other, and that in consequence he was enabled to get through more quickly.

2001. So that there is favour shown?—Yes; from that circumstance, I believe that there is favour shown; I know, from my own experience, that in many cases where a person is conversant with the place, and has been there several times, he can get through much more quickly than another can.

2002. Mr. *Liddell.*] By making friends?—Yes; it is natural.

2003. Mr. *Bramley-Moore.*] Did those vessels sail at about the same time?—Yes; it was in the summer, and one vessel sailed very shortly after the other.

2004. Can you say whether those vessels both loaded at Pernambuco, or called at Pernambuco, and completed their loading elsewhere?—I cannot say. The time must have been very near, because the second vessel arrived very shortly after the first one passed through.

2005. Mr. *Duncan.*] Can you state the time of arrival of either of the vessels?—I cannot state the exact month, but it was in the year 1851.

2006. Mr. *Bramley-Moore.*] Did the one which called at Cowes change her crew?—That I am not prepared to say. It is the general practice, I know from experience, to change the crew; many of the men are discharged, and very often a new crew comes on board, and goes to the destination.

2007. *Chairman.*] What is the particular purpose of changing the crew, at Cork, for instance?—We get the men then by what we term "the run."

2008. Mr. *Bramley-Moore.*] Men do not go by "the run" from that part of the world?—No, they go by the month; but they are discharged when they come to England. If the men are agreeable, and the master is agreeable, of course it undoes the agreement which they make. We always say, "to be discharged at the final port of delivery," for our own security; but if we could have men by "the run" at a cheaper rate, and the men were agreeable to be discharged, the captain, of course, would discharge them.

2009. Did you ever know of a vessel which came from Pernambuco by "the run"?—No; several vessels come from Antwerp by "the run" to London, or the port of discharge.

2010. From the Brazils?—I do not know that they come from the Brazils exactly, but from some other parts of the world they may.

2011. *Chairman.*] You have mentioned these facts in order to show that there is something like caprice or corruption amongst the authorities at Elsinore; and I take for granted that you do not know of any other circumstance to explain what took place?—I say that there are some instances where certain men can get facilities where others cannot who are not accustomed to the place, and do not know

know any one perhaps; one person is a stranger there, while another man who has been there, may get his business more quickly done.

2012. Mr. *Duncan.*] Did both those vessels which you have mentioned touch at Cork?—One touched at Cork, and the other touched at Cowes.

2013. Had there been any sickness on board either of the vessels?—Not that I am aware of; the Cork crew were all healthy; so the captain told me.

2014. Mr. *Liddell.*] Have you often heard captains say that they can settle matters?—I would not be disposed to say that I consider that the way in which this captain got through would be through his brokers; what interest the brokers might have with the officials there I cannot pretend to say. The party expressed himself in this manner to me: he said, "Of course from my knowledge of the matter I was enabled so to arrange with my friends as to get through, and the other captain did not."

2015. *Chairman.*] That is one of the inconveniences of being obliged to stop?—Yes.

2016. What takes place there takes place at every other Custom-house, I suppose?—Not exactly.

2017. Mr. *Bramley-Moore.*] And from one captain knowing his business better than the other?—Perhaps so; perhaps one captain had more friends at Elsinore than the other had, or had been more frequently there.

2018. *Chairman.*] Will you go on to the next case?—I was speaking about the inconveniences attending the stoppage. The winds are very variable, and from the same captain I understood that in case of calm weather the current was generally running down, and there being no steam, it caused them to remain until daylight the next morning, and that, in consequence, delayed them, and in some cases, of course, it is of very serious consequence. I may state as a circumstance, that we had a vessel which was loading at St. Petersburg, and in consequence of a snow-storm she did not complete her loading within three days of the time, and the vessel was kept from contrary winds; she was detained about two months and a half in making the passage from Sunderland and back to Hull.

2019. These cases have been of frequent occurrence?—Yes; there are so many different winds to gain a passage, that, of course, a day's detention may be of very serious consequence. The next point is, that houses allow commission; we have repeated applications from brokers at Elsinore, who come over generally every spring to solicit orders. We have got as much as 25*s.* for every ship which we recommend to do business with a house. My father used to go to sea in his early life, and has been many times at Elsinore, passing through, and he became acquainted with a gentleman there, one of the brokers; he was not doing business with him at the time, but he was very kind to him, and after that, he recommended a great many vessels to him without, of course, getting any fee. After that time, when, perhaps, more brokers got into the business, they came over to England, and solicited orders from the merchants; they would do so from me if I was a merchant, for instance, exporting coals. It is now the general practice to put in a vessel's charter. "The vessel will be cleared by" so and so "at Elsinore, under the penalty of" so and so.

2020. You mean by such and such an agent?—Yes. If I do not choose to accede to those terms, of course I do not get the charter; that is a general thing now among the merchants exporting coals to the Baltic; in fact, it is the invariable rule. I have seen many charters lately, and I have never seen a charter without a stipulation that the vessel is to be compelled to do her business with a certain broker in passing the Sound; consequently the shipowner or the captain is bound to go to this person; he cannot go to any person he chooses, otherwise, he says, "I shall lose the charter." We can get no other charter; it has become so customary, that they will not make a charter without compelling you to adopt that course.

2021. Mr. *Liddell.*] Then the system of feeing the captains would appear to be rather discouraged by that arrangement. Did not the captains formerly receive large gratuities at Elsinore?—They received gratuities from the Government.

2022. Mr. *Bramley-Moore.*] Is not that system of obliging you to employ certain agents common all over the world?—No, it is not usual.

2023. If you charter a vessel to go to the East Indies, or any other part of the world, is not the consignee always named?—Yes; but we are not bound to

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go to him at all times; we resist it; it all depends upon the agreement. I say, in making my agreement, "I will not go to your agent unless he will do my business free of commission."

2024. Is it not as I have put it four times out of five?—I am not prepared to say that it is.

2025. Are you prepared to say that it is not so?—Yes, as far as I am concerned. We invariably resist it, and I believe I speak the sentiments of the majority of the shipowners. There are circumstances arising, when shipping is in a depressed state, when we are obliged to submit to many things which we resist when there is a demand for shipping; therefore it all depends upon the trade and the demands for ships. But I have myself invariably taken a less rate of freight, and refused to pay those sort of things, if it just made the same amount in the ship's freight.

2026. That makes it as broad as it is long, then?—Yes; shipowners resist those sort of things.

2027. *Chairman.*] Will you proceed with what you have to state?—With regard to the lights and buoys, I may say that I spoke to the same captain, who came from Pernambuco, particularly about the lights, and he said that the lights were very good; but he complained of the buoys which were used; he said they were not very easily seen; they are different from our buoys here; they are a sort of long pole, like a ship's top-gallant yard, upon which pole is fixed a certain number of brooms; they call them broom-buoys, I believe, 1, 2, and 3, according to the position where they are placed. He told me that at times they were not very easily seen, but that with respect to the lights, they were very good. Of course, with regard to those things, the shipowners pay for those lights and those buoys, and those different lighthouses, irrespectively of the Sound dues altogether, and they have not any objection to make to that.

2028. Is it not part of the payments which they make in passing the Sound?—Yes; but it is irrespective of the Sound dues.

2029. They pay those charges at Elsinore?—Quite so.

2030. What do you call beacons which are obliged to be kept up?—A beacon is sunk upon a rock; it is a sort of long pole which they have anchored, where there is a rock or shoal, and upon one of those poles are erected brooms; and, according to the position, so they have them numbered 1, 2, or 3.

2031. Are they not bound to keep them up?—Yes.

2032. Do you know whether they are properly maintained?—The captain said with regard to those things, that they were kept up, but that they were so small, that sometimes they could not be seen.

2033. Mr. *Bramley-Moore.*] I suppose there are none of the modern improved beacons there?—No; they are just a sort of narrow spar, which at a distance is not very easily seen.

2034. *Chairman.*] Under all circumstances, these lights and beacons, and buoys, must be kept up?—Yes; they have been kept up very well, I believe. I particularly asked the question, and the captain distinctly told me that the lights were very good. The next point is with regard to the allowance by the Danish Government for masters; they allow them 4 per cent. upon the amount of duty claimable upon goods which they have on board, which is for the purpose of their giving a correct account of their bills of lading. Latterly there has been more difficulty in getting an account of the cargo, unless the captain chooses to give it, inasmuch as our Government have done away with cockets, which described the quantity of goods on board the ship, and now we get nothing but a victualling bill for the clearance of the ship. The consequence is, that the captain retains his bills of lading, from which bills of lading only, of course, the Danish Government are enabled now to get the amount of the cargo; and in order to get a correct account of that, they give him 4 per cent. But this same captain, who came from Pernambuco, stated to me, that in many cases he did not get what was his due from the Government, as the broker retained a certain amount to pay his fee, which he gave to the party who had recommended the ship to him.

2035. The Government pay it through the agent, do they?—Yes; the captain does not receive it from the Government, but merely through the broker or agent, and he says, "Many times we do not get what the Government allow us."

2036. Has there been any complaint to the Government about that?—I am not aware of it, but this was the person's own statement to me.

2037. Is

2037. Is it an allowed payment which they make to the captains, in order to get a full account of the value of the cargo?—Yes.

2038. If the captains do not get it, I suppose they do not give a correct account?—No; if they do not give any account they do not get paid.

2039. What do the agents give them short of 4 per cent.?—I am not prepared to say; the captain said that they were obliged just to take what the broker chose to pay them; in many cases they have no means of ascertaining.

2040. The shipowner knows nothing of this?—No, the shipowner has nothing to do with it.

2041. It is not within the control of the shipowner?—No.

2042. It is something which the Danish Government have to complain of, then?—I suppose so. It is a sort of stimulus to the captain to give an account of what he has on board. The last matter to which I have to refer, is the rate on different goods which we import, particularly to Sunderland. We complain of the unequal mode in which the dues are charged, particularly upon wood goods, on timber, plank, and such goods as that coming from Stettin and Dantzic, and a great many other ports in the Baltic.

2043. The unequal operation of the dues actually levied?—Quite so. With the permission of the Committee, I will read a tabular statement of dues paid by a firm with whom we do business, and we pay all their duty for them at the Custom-house.

2044. Upon different goods?—Upon wood goods. The quantity is stated in each of the ships, showing the difference. In many cases where there has been a less quantity of loads of timber and plank, they have paid more Sound dues.

2045. Are you prepared to say, therefore, that the Government obtain more from our cargoes than they profess to be entitled to?—No. I am prepared to say this, that the mode of charge is unequal, because they charge so much upon so many pieces of wood, irrespectively of the quality.

2046. I presume that what you mean is, that although they claim 1 per cent., they actually levy more upon certain goods?—I am not prepared to state they charge a per-centage on wood goods.

2047. Then if they levy more than they profess to take, they get more than they ought to receive?—Yes.

2048. Do you think that they ever get less than they ought to receive, from the mode in which the dues are levied?—I do not know. This statement is a statement of dues paid in 1853 by Messrs. Bradley & Potts, merchants, in Sunderland, with whom we do business. I believe in every instance of the vessels that I am about to name, we paid the duty upon the cargoes; I do not think there is one exception. Many of the vessels I know from my own knowledge; there was the "Fleiss," a Prussian vessel; she had on board 255 loads of timber from Stettin, upon which 4 *l.* 8 *s.* 4 *d.* was paid. There was the "Georgine," with 232 loads of timber from the same place, a Prussian vessel, in which case 3 *l.* 12 *s.* was paid. There was the "Lenothean," with 259 loads of timber, upon which 4 *l.* 5 *s.* 6 *d.* was paid. The "Providentia," which vessel was loaded with plank, only having 172 loads on board, paid 4 *l.* 2 *s.* 6 *d.*, being within 3 *s.* of the vessel that had 259 loads on board.

2049. Mr. *Bramley-Moore.*] Can you give the tonnage of the vessels?—I am not prepared to do that.

2050. *Chairman.*] Can you give us any explanation about it?—It was because one was loaded with plank and the other was loaded with timber. They charge so much upon a piece, so that one piece might be a load of timber, and another piece might be half a load of timber, and they would each pay the same.

2051. One is taken in baulk, and the other in plank, I suppose?—Yes.

2052. Mr. *Disraeli.*] Cargoes of plank are very unusual, are they not?—They are very usual.

2053. Notwithstanding they pay a higher duty?—Yes. The "28th of July" had 184 loads on board from Stettin; 3 *l.* 14 *s.* 5 *d.* was paid. There was the "Maria" with 204 loads from the same place, and 2 *l.* -*s.* 11 *d.* was paid.

2054. *Chairman.*] Are there the same differences there as regards plank?—In some of the cases the differences are very much more than in others.

2055. Mr. *Bramley-Moore.*] Can you give two vessels, both loaded with plank, where there is such a discrepancy as you now speak of?—I am not prepared to do that.

2056. One is, so to speak, a manufactured article, and the other is not?—Yes.

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2057. *Chairman.*] What does the tariff profess to do?—The tariff professes to charge so much upon pieces, irrespective of whether they are timber or plank. It says, "Wood used for ship-building purposes, 25 pieces, 36 stivers." Irrespectively of a piece being a small or a large piece, it just pays the same, so that if a person imports a cargo of wood goods, he never knows how to calculate what the Sound dues will be upon it.

2058. Has there been any remonstrance made at different times to the Danish Government?—Yes, I have two cases; one where I have the correspondence of Messrs. Bradley & Potts, merchants, the bill having been sent from Elsinore to them by the broker, which they refused to accept; the consequence was, that a correspondence took place.

2059. With whom?—They wrote immediately to the merchant at Stettin; the Stettin merchant communicated with the broker at Elsinore, and the consequence was that the charge was reduced.

2060. Was there any communication with the Danish authorities?—I am not aware of it.

2061. This is a charge, you say, imposed by the Government, or the Custom-house authorities at Elsinore?—Quite so.

2062. Has there ever been any remonstrance with them about this very unequal way of levying the duty upon timber?—Some merchants have agents at Elsinore, others do not choose to have agents; consequently, whoever the broker may be that does the ship's business, he applies to the merchant for the Sound dues upon his cargo.

2063. That does not enable one to know whether the Government persist in levying dues which are so capriciously or unequally levied?—No, but we have the Danish Government's tariff.

2064. But that does not seem to be consistent?—They charge upon a certain number of pieces; consequently there is a great deal of difference; in this case, where I have the letters, they refused to pay, because they had had a similar cargo of wood before, upon which they had paid much less; and in consequence of their refusal to pay, and this correspondence taking place, the charge was ultimately reduced, and the broker, as an extenuation of the matter, said that he had not done business with them before.

2065. Do you think it was any fraud on the part of the agent?—I am not prepared to say that it was a fraud upon the part of the Government, but I am prepared to say that they were the primary cause of it.

2066. Was it a fraud on the part of the agent?—I believe it was; I say that the mode of collection opens a wide field for fraud, so that the merchant does not know how he is to pay, and the whole matter has been kept for years back in such a state of secrecy, that we have not been able to ascertain what we have had to pay except through the broker.

2067. Mr. *Duncan.*] Then in the invoice of the timber you get so much a load; the number of pieces is not quoted?—That is so; and pieces also; there is so much Sound dues, that is all; they do not give us any particulars.

2068. Mr. *Liddell.*] When you say that the whole matter has been involved for so many years in so much secrecy, is not there a published tariff which is open to everybody, and are not the dues paid according to the rates so marked in the tariff?—No, I am prepared to say they are not.

2069. *Chairman.*] Then your complaint is of the agents, and not of the tariff?—I am prepared to say that the way in which the dues are levied opens such a wide field for fraud, that no person can protect himself from it. If we could do business directly with the Government, and were not to go through the agent, then we could inquire why and wherefore such was the case; but we do business with the broker, and consequently he makes the charge, and if it is a great deal more than it ought to be, the merchant complains, and then if he can get redress he does.

2070. Mr. *Robert Phillimore.*] The broker is of your own choosing, is he not?—No; in many cases he is not, because very often in the charter we are compelled to go to a certain broker.

2071. *Chairman.*] All countries pay the same?—I believe that every one pays the same.

2072. We have heard here that the Prussians look much sharper after their interests than the English?—I do not know; perhaps the Prussians may have more interest with the Danish Government than the English; of course we only speak

speak for ourselves. Sunderland and Newcastle, and Hartlepool, Seaham, and Stockton, do a great deal of business with the Baltic.

2073. Mr. *Robert Phillimore.*] As I understood you, you said that you were compelled to go to a particular broker?—Yes.

2074. Who compels you?—The merchant.

2075. Not the Government?—No.

2076. It is part of your bargain?—Quite so; but I go upon the fees which the brokers give to merchants; they say, "If you export coals, and only compel the vessel to come to me, I will give you a liberal commission.

2077. It is part of your arrangement in the charter to go to a particular broker?—Yes.

2078. It is not with the Government?—No; but if there were no Sound dues we should not have any broker to pay, or anything of that sort.

2079. *Chairman.*] You have no complaint to make of the dues, or of the tariff, only of the mode in which the dues are managed, so far as the Danish Government are concerned?—Yes; upon wood goods it ought to be so much a load, or something of that sort, that the merchant might know that he was not imposed upon; but the trade wishes them entirely abolished.

2080. Then you do not allege against the Danish Government that they take more than they profess to take?—No; I do not allege any fraud against the Government, but I say that they lay open a wide field for fraud, so that the merchant cannot protect himself from the broker.

2081. Mr. *Bramley Moore.*] What is the duty on planks?—Ten shillings a load.

2082. And what is the duty on baulks?—Seven shillings and sixpence.

2083. One is manufactured, and the other is not?—Yes; the difference is very excessive upon the sawn wood with regard to Sound dues on plank.

2084. Mr. *Liddell.*] You complain that the Sound dues are levied by the Danish Government upon each separate article, not according to its weight or size?—Yes; I am now particularly alluding to wood goods.

2085. I think you used the term "piece;" that the due is levied upon the piece?—Yes, so many pieces.

2086. Mr. *Bramley Moore.*] Do you import any staves?—I do not know about staves; the tariff says, that in the case of wood used for ship-building, 25 pieces are to be charged 36 stivers; now of those stivers I believe 46 or 48 go to what we call a specie dollar, which is about 4*s.* 6*d.*

2087. *Chairman.*] Do you wish to refer to any other goods, or to the difference in the mode of charging vessels passing and repassing?—I might mention that I had a letter from my brother this morning, stating the case of Mr. William Hay, a very extensive merchant belonging to Sunderland, who had a similar dispute; he refused to accept a bill; there was a correspondence with a firm of the name of Sievéking & Company, of Fenchurch-street, London, who are very largely engaged in the Baltic trade, and after a good deal of correspondence they at last took Mr. Hay, the merchant's statement of the dues which he was liable to pay, showing that if he had not made resistance in the first instance, he would have paid more than he was justly entitled to pay. Speaking about fees, this is a letter which we have just received, dated the 28th of June 1856; we have a ship now coming from Riga to London with a cargo of wood goods, that went to Stettin with her outward cargo, and this is in reference to fees; and speaking about his house, the writer says, "If you can recommend us any vessels, we shall allow you a favourable commission for the same."

2088. Is that addressed to the merchant?—It is addressed to ourselves; Major, Wright & Company are the parties at Elsinore.

2089. It is wishing you to recommend other people?—Yes; we export coals occasionally; and if we are in a position to send vessels for them to clear, they will allow us a commission.

2090. Does it mean your vessels, and not other vessels?—Any vessels.

2091. What is "a favourable commission"?—As much as we can get; they have been in the habit for a long time of giving 25*s.* upon every ship; we have got 25 *s.*; we have received the money ourselves; therefore I speak from experience; of course, as a body of shipowners, we object entirely to the principle of these dues, because we consider that we get no value received for them, and it is not only the dues, but it is the expense that is consequent upon those dues to which we are liable; if we could pass through the Sound without any stoppage,

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of course we should be clear of commission for doing the ships' business, and of the expense of the captain going on shore, and different other things which are consequent upon the same would be saved; therefore, as a whole, we entirely object to it.

2092. You only seek, then, for the immediate abolition of these dues?—Quite so; when I speak thus, I believe I speak the sentiments of the whole body of shipowners. I do not believe there is one who would not say, Let us have the dues done away with altogether.

2093. How do they propose to get rid of them?—I do not know.

2094. What is the idea; is it that the Danish Government should be indemnified?—No; they do not think that the Danish Government should be indemnified at all; they say that they have usurped a thing which they were not entitled to, and had no right to usurp; we say that the Swedish Government have as much right as they have, because the other side of the coast is the Swedish coast.

2095. Mr. *Hutt.*] The shipowners do not know that these things are secured by treaty?—I suppose they may; but they look at the origin of the dues; we look at all passing tolls, particlarly since the abrogation of the Navigation Laws; and as we are thrown upon the field of competition, we think that all shackles to trade ought to be done away with.

2096. *Chairman.*] Still the burden is the same to all with whom you have to compete?—Yes; I might import a cargo of timber; if I was a merchant, the Sound dues would still come upon me, because I might import this cargo at a time when I should actually sell it at a loss, and still have the Sound dues to pay. The question was asked of one of the witnesses the other day, whether it did not bear upon the consumer of the goods; but I consider that it bears upon the merchant, because he has these Sound dues to pay whether he gets a remunerative price for his cargo or otherwise.

2097. That applies also to the shipowner?—Yes.

2098. Mr. *Bramley Moore.*] That applies equally to the Customs' dues?—Yes; I may charter my vessel, and if there are not the Sound dues, I have not got them to pay; if I import a cargo of timber, I may sell it in a bad market.

2099. *Chairman.*] Do not you think that those risks enter a little into the price?—No. I consider that I should get as much for my cargo, whether I paid the Sound dues or not; it bears particularly upon the merchant.

2100. Knowing the opinions of the merchants and shipowners generally, do you think that they would prefer paying the charge as a specific charge, not at the Sound, but at the port of lading, or at the port of discharge, instead of the way in which it is paid now?—Of course if we cannot get all we want, we are glad to get something, and if we could not get the total abolition of the tolls, if we had to pay, of course we would rather pay the toll at the last port we proceed from out of the United Kingdom.

2101. Have the Shipowners' Society considered any mode which is practicable of paying these dues otherwise than they are paid now, without the inconvenience of the present mode?—It was suggested that it would save the serious inconvenience and a great deal of extra expense consequent upon these tolls; if we could not get the total abolition of them, to pay a certain amount per voyage, or according to the tonnage of the ship at the Custom-house when we clear out; that supposing I clear out a vessel of mine from Sunderland, I should pay whatever dues may be arranged there and then, the same as I pay Trinity lights, and that I should also, at the same time, pay the Danish lights, so that my vessel might pass right through without any stoppage at all.

2102. Where would you prefer to make this payment?—At the Custom-house in England, from which I clear out.

2103. And that it should be remitted to the Danish Government through the Custom-house?—Yes.

2104. What would you do when your goods were consigned to St. Peterburgh, for instance, or any port in the Baltic; where would the Sound dues be paid upon any cargo taken out to the Baltic; could they be paid at the destination?—An arrangement of that kind might be made.

2105. The trade would be ready to pay the charge still if they could pay it in that way?—Quite so; so as to prevent an unnecessary delay, provided we cannot get quit of them altogether. The great object which we have is to prevent

prevent unnecessary delay, and the great expenses consequent upon the collection of the dues, and having to stop in going through. There was a question put to me the last time I was here about steamers. I am now prepared to state, from a letter which I have received this morning, that steamers are required to bring up in going up, but are not compelled to do so in coming down again. A gentleman, a friend of ours, Mr. Stobert, says that his vessel stopped both ways, but that on the next voyage she will not be stopped in coming back; in fact he need not have done so the first voyage, but he was not aware of it. They stop going up, but they need not stop coming down.

2106. You say that they must still stop going up, and you do not know of any new regulation by which they can pass?—This is very recently; because this ship has just come down. In fact, before I came from Sunderland this vessel had just come to Leith, I think, and discharged her cargo, and therefore it is of very recent date.

2107. The question you have referred to, which was put to you last time, supposed that steamers could pass without stopping, going up?—They cannot: so says this owner; it is not more than two or three weeks ago that this took place.

2108. Is that new that they can come down without stopping; was that always the case?—No; they had to stop both ways.

2109. We were told that notwithstanding they may pass, they do stop still?—This is from the owner of a screw-steamer.

2110. What does he say?—That in the first instance he stopped both ways, in the first voyage; that he need not have done so, but was not aware of it; that he was obliged to stop going up, but was not obliged to stop coming down.

2111. Now that he knows of it, he will not stop?—Not coming down, but he will be obliged to stop going up. This is a statement from the gentleman who owns the vessel, and is only of three weeks' date.

2112. Mr. *Deasy.*] Would not the plan which you suggest as a substitution for the present mode of collection, involve some very complicated arrangements between the Custom-house authorities here and the Danish Government?—With regard to the collection of the dues, there was an instance which came under my observation of a captain having, whether through stress of weather or other cause I am not prepared to say, come down without ever calling at Elsinore. The consequence was, that the dues upon this vessel were not paid, and he delivered a cargo at Sunderland; I forget what the description of his cargo was; however, a letter came down to the collector at Sunderland Custom-house, from, I suppose, the Board of Customs, demanding the Sound dues upon this ship, stating that the ship had passed without stopping, and of course had not paid the dues. Coming through the Custom-house, the captain, of course, paid them. He said that it was stress of weather which obliged him to go through, and that it was not with any intention of passing without paying.

2113. *Chairman.*] But he had not taken any steps to pay?—No, he had not an opportunity; as soon as he was through he was almost at his port; the passage is very rapid after you get through if the wind be favourable.

2114. How soon afterwards did the Board of Customs remind him that he had not paid?—When he was delivering.

2115. Mr. *Duncan.*] Was this a British vessel?—Yes.

2116. Mr. *Mitchell.*] You are probably aware that our Custom-house made an illegal demand; that they had no authority to make the demand?—I cannot say.

2117. *Chairman.*] Do you know the circumstances under which they made the demand?—I cannot tell; they said, "You have passed without paying the Sound dues."

2118. But you do not know whether there was any remonstrance from the Danish Government to the British Government here?—I naturally suppose that there was, because the Customs could not know about it unless there was a communication made either through the broker or through the Danish Government.

2119. How do they pay the dues when they pass now without stopping; you say that they need not stop when they go down?—I am speaking about steamers; sailing vessels do stop.

2120. What new arrangement is there for the payment of the dues now that the steamers do not stop?—They may be paid through the broker.

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2121. But how does the broker know; is there any stoppage at all to hand in papers?—No; the broker gets the necessary information when the steamer passes up.

2122. Of what the cargo will be coming down?—Yes; the captain will give him an account of it, perhaps through the broker at the port of landing to his broker at Elsinore.

2123. He must trust the captain, then, very much?—Of course he must; the Danish Government trust the captain when he gives an account of his cargo.

2124. Mr. *Deasy.*] How does he know going up what cargo he may bring down?—Of course, before he leaves his port of destination, where he loads his cargo, he can soon communicate with the broker as to what he has on board.

2125. Mr. *Hutt.*] Have you any personal knowledge of what you are now speaking of?—I cannot speak particularly about steamers, because the thing is of such recent occurrence.

2126. Mr. *Robert Phillimore.*] You have no personal knowledge?—No; in fact, it has only been very recently that those screw steamers have got into the trade.

2127. Mr. *Duncan.*] A screw steamer must have a general cargo; she does not go to load with planks alone?—There was a steamer that we did business for which went out to St. Petersburg in ballast, and she brought a full and complete cargo of wheat to London.

2128. That may be a solitary instance; but in going out to the Baltic, she does not know what cargo she will bring?—Many of them are chartered.

2129. Those which are so chartered may give an account of what they will be loaded with, but with a vessel going out in ballast for a general cargo it is impossible that she can state what she will be loaded with?—Yes; but the generality of owners fix the cargo of the ship before she goes out.

2130. Mr. *Mitchell.*] Supposing that to be the case, how can they tell to a nicety what cargo they are to be chartered with?—They cannot do it, except they stipulate for a particular cargo; they might stipulate for a cargo of wheat, and nothing else.

2131. Still you could not be positive in going up what exact quantity you would have coming down?—No; but my captain could communicate to the broker at the place of loading after he had loaded what he had taken in.

2132. *Chairman.*] Do you know exactly what the amount of the dues on wheat is now?—We call it about 5*d.* a quarter; it is not 6*d.*, and it is a little better than 5*d.* Messrs. Joshua Wilson & Brothers, of Sunderland, are the only parties, I think, who are in the habit of importing a general cargo from the Baltic. They had a vessel in 1853 of about 187 tons; her cargo consisted of 300 casks of tallow, weighing 2,532 cwt. 1 qr. 22 lbs., upon which the Sound dues amounted to 23*l.* 5*s.* 9*d.*; there were 150 mat bags of linseed, 170 quarters, upon which the Sound dues were 1*l.* 12*s.* 8*d.*; there were 123 bundles of hemp, weighing 43 tons, upon which the Sound dues amounted to 10*l.* 7*s.* 3*d.*; and there were 123 bags of hempseed, 42 quarters, upon which the Sound dues were 6*s.* 7*d.* The Sound dues in the whole amounting to 35*l.* 12*s.* 3*d.* upon that cargo.

2133. What was the price of the goods?—I am not prepared to say.

2134. Do you know what is the price of wheat now in the Baltic?—I am not prepared to say.

2135. Mr. *Bramley Moore.*] You import timber yourself, do you not?—We have not imported timber; we are more particularly in the West Indian trade in importing; not much in the Baltic trade; we have exported, but have not imported.

2136. *Chairman.*] Have you any other remarks to make upon the grievance of these dues?—I think I have stated all that I know upon the matter; I am not aware that I have anything else particularly to mention.

2137. I think you have stated that you do not know of any flags which are favoured in preference to others?—No; the only thing which I complain of is, that if the thing was properly defined, and we could know a little more, many of the discrepancies which arise would not take place.

2138. And you do not, I think, say that you believe that the Danish Government levy more than they profess to levy?—No; but it appears that they must do so; by what means I cannot tell; because there is such a difference in many of the charges.

2139. Do you believe that anybody could ascertain what is the difference between the whole amount which they levy, and the amount which they ought to levy upon a given quantity of goods in the Baltic?—No, I am not prepared to say that; I do not accuse the Government; I accuse them in this way, that the thing is so managed that we cannot guard ourselves from those differences of charges. *G. W. Hudson, Esq.* 4 July 1856.

2140. Do you know the amount which the Danish Government profess to receive?—No.

2141. If you heard that it was 72,000*l.* a year paid upon our ships and goods, would it appear to you to be very much in excess of what they receive?—I should say not; but I am not prepared to answer that question; it is a thing which I never took into consideration.

2142. Mr. *Hutt.*] When you say that the Danish Government charge more than they are entitled to, do you mean that they do not charge according to the tariff?—I particularly complain about the manner; if timber goods were charged by load, or something of that kind, merchants would not be open to so many cases of fraud as are practiced.

2143. Then what you mean, as I understand, is this, that the tariff is injudiciously framed?—Quite so.

2144. Not that the Government charge in excess of the tariff?—I do not mean to say that they charge in excess of the tariff, but that by the mode in which it is charged, it opens a wide field for imposition upon merchants.

2145. You do not like the tariff?—No.

2146. Mr. *Bramley Moore.*] I do not think that you have established at all the discrepancy which you speak of?—The descrepancy we state is this, that it lays us open to fraud by brokers, for similar cargoes have been charged different amounts.

2147. There is no discrepancy, because you pay more for wood, as deals, than you pay for it in baulk?—They do not say anything about deals in the tariff.

2148. They call them pieces?—Yes. A baulk of timber might be five loads, and I should pay the same if the baulk had 20 feet in it; therefore, as to many of those charges, the merchant, when he imports a cargo, really does not know what he has to pay.

2149. *Chairman.*] You have nothing else to state?—I think there is nothing else which I need mention.

Thomas Wilson, Esq., called in; and Examined.

2150. *Chairman.*] YOU reside at Hull?—Yes.

2151. And are a merchant there?—Yes, a merchant and shipowner; a steam shipowner; all the ships which we have are steam-vessels. *T. Wilson, Esq.*

2152. Have you many vessels?—We have six of our own, and we are agents also for the North of Europe Steam Packet Company; we have a great many vessels under our control; we have five steamers regularly trading to the Baltic.

2153. Do you make any use of the railway as agent to the North of Europe Steam Company?—No; we have nothing to do with that. The railway is from Tonningen to Flensborg, across the Danish territory; goods conveyed that way are free of Sound dues. The effect of that is, that upon some of the articles the saving is very enormous; on the article particularly of worsted yarn; a bale, measuring 42 cubic feet, pays for Sound dues 57 *s.*, and the freight from Hull when it is at the full rate, would be 15 *s.*, making altogether 72 *s.*; that is from Hull to St. Petersburg; but, if conveyed by the Tonningen route, it would arrive at St. Petersburg for 46 *s.*, saving 26 *s.* So that the effect of that is, that we are not only very heavily taxed at the Sound, but the Danish Government themselves oppose our trade by the Sound; they give the advantage to this trade by the railway.

2154. Do you mean that there are no transit dues?—I believe there are no transit dues; I am not quite certain of that; but the information which I have is, that a bale which would cost 72 *s.*, conveyed by the Sound, would only cost 46 *s.* conveyed by the railway.

2155. It is rather important to know with respect to the transit dues, because the transit dues might be 26 *s.*?—What the transit dues amount to, I do not know; but if there are any, they are very small.

2156. Do you know to what extent this railway is now succeeding?—No, I do not know particularly; but I have a letter from St. Petersburg, which came a few days ago.

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2157. All the worsted yarn goes that way, I suppose?—A great many valuable goods go that way; indigo, and many valuable goods which pay heavy Sound dues, go that way, for the purpose of saving the Sound dues. One of the vessels belonging to the North of Europe Company, which is trading from Flensborg to St. Petersburgh, had, on her return cargo, 132 poods of potashes, 1,181 poods of wool, and 840 quarters of wheat, to be conveyed by the railway.

2158. All unshipped at Flensborg?—All unshipped at Flensborg, I presume, and reshipped at Tonningen.

2159. With some expense and inconvenience?—Of course there must be expense. Whether the route will answer or not, I do not know.

2160. The merchant has nothing to do with this transit by the railway, has he?—The merchant has nothing whatever to do with it; the North of Europe Company undertake themselves to manage the whole of that.

2161. He only knows the freight?—He only knows the freight. They convey the goods through from England to any port in the Baltic, not to St. Petersburgh alone, at a specific cost; the merchant has nothing whatever to do with it; they manage the whole of the reshipments; the merchant merely ships the goods at the port where he makes the first shipment.

2162. I suppose this is confined to a particular kind of goods; you do not send timber that way, for instance?—No, not anything bulky, timber or iron being too heavy, perhaps.

2163. Or grain, I suppose?—Here is an instance of 840 quarters of wheat having been conveyed that way, the heaviest kind of grain. There is no objection, that I can see, to anything, except timber, wood goods, and iron, or anything which is not of very great value.

2164. Mr. *Hutt.*] I suppose it is the goods which pay the highest amount of Sound dues, which are chiefly sent by railway?—Yes; the only reason that I can see for adopting the route would be for the mere purpose of saving the Sound dues.

2165. Mr. *Mitchell.*] Late in the season would there not also be a considerable saving in the insurance by avoiding the Sound?—I should hardly think there would.

2166. Mr. *Robert Phillimore.*] Late and early?—If the goods chiefly come at the back end of the year direct by steamer, I do not think there would be any saving of insurance.

2167. Mr. *Mitchell.*] Do you think that the underwriters would insure on as low terms in the month of October or November goods coming by steamer past Elsinore to this country, as compared with the route by Flensborg, and then by land to Tonningen?—I should think they would; in the summer-time it would make no difference whatever, the premium is so low; but even at the back end of the year I should be of opinion that the underwriters would charge as much one way as the other.

2168. Would they not avoid all the risks of Elsinore by this new route?—Then they get into other risks, perhaps.

2169. *Chairman.*] It is quite an experiment, and it has not yet been fairly tried?—It has not been fairly tried yet.

2170. Mr. *Liddell.*] Do you know whether valuable goods are sent much by this railway; for instance, such things as indigo?—Yes.

2171. Can you state what the difference in the cost of conveyance of a chest of indigo by railway and by sea would be?—It is about the same ratio as I named relating to worsted yarn.

2172. You told us that the freight and dues on a bale of yarn to St. Petersburgh were 72 *s.*, I think?—Yes.

2173. What portion of that was represented by freight, and what by dues?—57*s.* by dues, and 15*s.* by freight.

2174. Mr. *Bramley Moore.*] In the case of a vessel going from Hull to St. Petersburgh by each route, what is the difference of time?—I should think the direct sea route would be the shortest; I think the delay in unloading the goods and reshipping them by the railway would make it more than going direct.

2175. *Chairman.*] In short, you think that the sea voyage will always be preferred if there is no difference in cost?—If there were no difference in the Sound dues, there can be no question that the sea route would always be preferred.

2176. Mr. *Robert Phillimore.*] At all times of the year?—At all times of the year.

2177. Mr. *Bramley Moore.*] Is not there a great objection to the handling of the goods so often; for instance, at Flensborg and Tonningen?—I think it is objectionable.

2178. Do not merchants object to it?—I do not know practically; but if it were a matter of my own, I should object to it. I may also say that there is another route to the Baltic by which the Sound dues can be evaded.

2179. *Chairman.*] Which is that; by the Gotha Canal?—By the Gotha Canal.

2180. Is that in operation?—That is in operation now; small steam-vessels have been running from Hull direct to St. Petersburgh by that route since the peace.

2181. Must not the distance by that route be greater?—It must take a longer time.

2182. Mr. *Bramley Moore.*] How much longer?—I do not know; I should think it would take three or four days longer.

2183. *Chairman.*] Is that a ship canal?—There is a canal at Trolhatta, and then by the lakes; there is only one canal; they go up the river first, then through the canal at Trolhatta, and then through the lake, and they come out near the entrance to Stockholm.

2184. Are that lake and canal navigable by the same ship that takes the cargo?—Yes.

2185. Mr. *Deasy.*] What sized ships go that way?—Small vessels of about 100 tons.

2186. Mr. *Hutt.*] Are they improving the channels; is there any prospect of vessels of a larger tonnage going by that route?—No; no vessels of a larger tonnage can go, on account of the locks which they have to pass through.

2187. They do not contemplate any improvements?—They cannot make any; the nature of the country does not allow of it.

2188. *Chairman.*] What do you say of that route compared with the Sound, supposing no Sound dues are paid in future?—That route could not then be made use of at all.

2189. Do you think that that route has been devised to evade the Sound dues?—Purely to evade the Sound dues; the Trolhatta Canal was constructed purely to save the Sound dues.

2190. Mr. *Mitchell.*] Are you aware that vessels from Russia make use of this canal?—Only the present steamers which are running; I do not know of any others.

2191. You are not aware that sailing vessels from Russia make use of this canal?—Sailing vessels cannot make use of it. The Tonningen Canal is made extensive use of.

2192. *Chairman.*] Could not they make use of the Trolhatta Canal by tugs?—No; it is limited by the draught of the water, and the size of the lock-pits.

2193. You have some information which you can give to the Committee upon the subject of these dues, I believe?—The information which I could give would be what we pay annually; this year, I think, we shall pay about 1,500 *l.* ourselves, and there are several houses in Hull which pay from 1,000 *l.* to 1,500 *l.* each.

2194. That is measuring all the charges?—That is including the whole of the charges; it would not be purely Sound dues, but what is paid at Elsinore. Upon the stoppage at Elsinore I can confirm what has been said by others of the inconvenience of it, but more particularly to steamers, on account of the great expense. I think I am not wrong in calculating, that upon every one of our steamers we should save from 150 *l.* to 200 *l.* a year, merely in the expense of detention, provided the vessels were not obliged to call at the Sound.

2195. These amounts are not what are really the Sound dues?—No; I mean over and above the Sound dues. I calculate the expenses of our steamers to be at least 20 *l.* a day.

2196. What is the expense arising out of the detention at Elsinore, exclusive of Sound dues?—The expense arising is the cost of navigating the vessels.

2197. Do you measure that by any amount which you can give us; can you state any amount which will give one an idea of what that is?—I say 20 *l.* a day; we do not reckon the expense of one steamer less than 20 *l.* a day; I believe it is more.

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2198. Mr. *Hutt.*] How many days do you calculate that your vessel would be detained during the year?—During the year it would be a very small thing to say one week, seven days.

2199. That would be 140 *l.*?—That would be 140 *l.*; and then, of course, we cannot tell what that detention involves; it may involve the loss of a great many days during the year.

2200. *Chairman.*] Some persons have stated that they lose on an average about a day on a voyage by the detention?—In the summer-time we are not detained long, not more than one to two hours in going up; there is not the same dispatch given to sailing ships which is given to steamers.

2201. Mr. *Hutt.*] Does a steamer go up or down the channel, under any circumstances, without being stopped?—Coming down, not going up; going up, they are obliged to stop; coming down they may send their papers on shore, or, if the weather were very bad, they might pass without even sending their papers on shore; they might send their papers from England.

2202. *Chairman.*] They pay the dues, I presume, immediately on landing here, when they have passed without stopping?—We have never had an instance of having to pay the dues, so that I do not know how it is done. Our captains send the papers on shore, and come on without stopping.

2203. Mr. *Hutt.*] Are you aware that the vessels belonging to the London and St. Petersburgh Navigation Company are permitted to proceed straight to St. Petersburgh without stopping?—No.

2204. Mr. *Liddell.*] Do you know when the arrangement was made between the English Government and the Danish Government by which steam-vessels, in coming down, were enabled to pass without stopping?—I do not think there has been any specific arrangement.

2205. It is by mutual consent?—I think it is managed by the agents at Elsinore.

2206. Mr. *Mitchell.*] But you would require to send a boat on shore at Elsinore with the papers of the return cargo, would you not?—Yes.

2207. Therefore it would involve a loss of time?—It involves a small loss of time even by sending the papers on shore.

2208. *Chairman.*] Does a boat come out, or do you send the papers on shore?—A boat comes out.

2209. Do you pay for that?—Yes.

2210. When the weather is bad, I suppose you pay pretty highly?—I believe so, but we have never had an instance of having to pay extravagantly.

2211. Mr. *Liddell.*] There would be surely no great practical difficulty in making a similar arrangement going up the Baltic?—That would rest entirely with the Russian Government; they will not allow of it.

2212. Mr. *Bramley Moore.*] It is their quarantine ground, is it not?—Yes, and also there would not be clearance at Elsinore; they would send the vessel back again if she had not a proper pass.

2213. Mr. *Mitchell.*] Then you get your clearance at Elsinore, and not at Copenhagen?—At Elsinore. The Committee have asked what would be the wish of the merchants generally as to the mode of dealing with the Sound dues; whether to abolish them, or to modify them in some way or other. The proposal, I understand from the Danish Government, is to accept a million of money.

2214. *Chairman.*] It is proposed to capitalize the annual payment?—We might calculate, I suppose, 30,000 *l.* a year for that. My opinion is, that at present, taking what the trade of England pays in one way or another, that is to say, paying and losing money by stopping at the Sound, everything taken into account, it cannot be calculated at less than from 300,000 *l.* to 400,000 *l.* a year; therefore, to capitalize it for a million of money would certainly be a most advantageous thing.

2215. Do you think, then, that the merchants would be ready to pay that sum themselves?—They would rather not, a great deal.

2216. But they would be gainers?—Yes; I think I ought also to confirm what I have heard said by other gentlemen as to the inequality of the charges made by the agents there; I have two accounts here from two houses in Elsinore, one charging us six guineas for what they call port charges for one of our steamers, and the other charging us for port charges 8 *l.* 3 *s.* 9 *d.* for precisely the same thing; and the six guineas is charged upon the largest vessel; the other,

other, which is charged the most, is the smallest vessel. The house which charges us this extravagant rate at the year's end returns us 30*s.* per ship, showing that there is no certain mode of regulating this charge.

2217. How much does the other return which charges six guineas?—To induce us to change our agents there, they offered to us always to make the port charges six guineas per ship up and down, the other having charged us, as I say, 8*l.* 3*s.* 9*d.*, with a return of the 30*s.*, which still makes it higher than the former one.

2218. Mr. *Hutt.*] Are not the port charges regulated by the last Treaty, the Treaty of 1841?—I suppose they must be; but we have no means of checking them; we have to take the account of our agents, and I do not see that we could check them; we should always be in correspondence with them if we did; I have no doubt that there is the means of getting to know what is correct and what is not.

2219. *Chairman.*] You seem to be entirely in the hands of the agents at Elsinore?—We are entirely in the hands of the agents. As has been stated, there are about 20 houses there living out of the very paltry affair of the Sound dues.

2220. Mr. *Hutt.*] Would you have no redress in the event of finding charges which were very much in excess of what is regulated by treaty; is there no party to whom you could address yourself for relief?—I should think so.

2221. Practically you have no knowledge of it?—I have no knowledge of it practically; we do not narrowly look into these accounts; they are sent to us, and we suppose them to be correct. Sound dues on the goods, of course, we do check; we see that that is correct; but upon the ships we take it for granted.

2222. *Chairman.*] Have you ever had occasion to complain to the consul of any account?—No, never.

2223. If there was anything unjust practised upon you in the way of levying duty, you would apply to the consul, would you not?—In all the importations which we have made, the Sound dues have always been correctly charged, according to the tariff, as far as I know. We are large importers of iron, and we pay 2*s.* 6*d.* a ton; it comes to about 2*s.* 6*d.* a ton; that is always charged without any variation. It is said that they assume the Sound dues to be based upon 1 per cent. of the value; but there are not two charges for any article; it makes no difference what the value is; if iron were 30*l.* a ton, or 5*l.* a ton, the Sound dues would be the same.

2224. Suppose it were 15*l.* a ton one year, and 30*l.* a ton another?—It would be precisely the same.

2225. But the per-centage on those different values is different if you pay 2*s.* 6*d.* on each?—Yes, it is quite different; but they make no difference whatever.

2226. Therefore the operation of these Sound dues seems to be that the duty operates very unequally at different times; it is not at all the same rate of duty?—No, nothing of the kind. The same thing, of course, would apply to grain, wheat being at one time 50 per cent. higher than it is at another, but still paying the same Sound dues.

2227. Do you know what is the price of wheat now in the Baltic?—I think we have bought some at about 48*s.*

2228. Mr. *Mitchell.*] That is some time ago, is it not?—No; I think we bought some a little while ago at 48*s.*; I am not quite certain; I am speaking from memory.

2229. *Chairman.*] You calculate the Sound dues at about 5*d.* a quarter, do you not?—About 6*d.*, I think.

2230. You have known wheat much lower in the Baltic than the price you have named, have you not?—Yes.

2231. And the duty was the same?—The duty was the same; it never varied.

2232. Mr. *Mitchell.*] The quality of all the chief exports of the Baltic varies very greatly, independently of the price, does it not?—Yes.

2233. So that a fixed standard of that kind operates as a much larger per-centage upon a low qualified article, than it does upon a high one?—Certainly, it operates unequally.

2234. *Chairman.*] Would it not almost be impracticable to impose an *ad valorem* duty?—I cannot see how it could be done.

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2235. Mr. *Hutt.*] That was the reason why the tariff was adopted?—Yes.

2236. *Chairman.*] What is your idea; do you think that we should pay a great deal more or a great deal less if the dues were really imposed upon the principle of an *ad valorem* duty?—The difficulty which I see would be to levy it at all as an *ad valorem.*

2237. Assuming that you could do it, should we pay more or less to the Danish Government?—Basing it upon 1 per cent. upon the value?

2238. Yes.—I should think that we should not pay less; I think it is very probable that we should pay more.

2239. Mr. *Hutt.*] Are there not many articles which in the tariff are charged higher than 1 per cent.?—Yes.

2240. Mr. *Bramley-Moore.*] Is not an *ad valorem* duty impracticable?—It is impracticable, I think; I do not think it is possible to levy it by *ad valorem.*

2241. *Chairman.*] Do you think that the exports from the Baltic pay less than 1 per cent. really upon the value?—I cannot at all speak to that; I have never thought of it, and therefore cannot speak to it with any sort of correctness; it appears to me that if the Danish Government are correct in saying that they levy 72,000*l.* a year, and if we could capitalise it for a million of money, we must be gaining a very large sum, and we should get over these abominable charges made upon us at Elsinore.

2242. Mr. *Hutt.*] You would get rid of all the incidental charges?—Yes.

2243. *Chairman.*] You have no reason to suppose that we pay actually less than 72,000*l.* a year to the Danish Government?—I should think that we pay fully that; I should have thought that we paid more.

2244. Mr. *Bramley-Moore.*] You say that an *ad valorem* duty would be impracticable; why would it be impracticable?—I do not see how you are to ascertain the value.

2245. You could not levy an *ad valorem* duty without discharging the cargo?—No.

2246. Mr. *Liddell.*] Resting upon the actual value, would it not be part of the price of the thing at the time?—Sometimes many of the goods from the Baltic will pay very much more than 1 per cent., and at others very much less than 1 per cent.; it is according to the extent of the market. We are also subject to heavy charges for lights and pilotage.

2247. Mr. *Hutt.*] Do you complain of the light charges as being heavy?—The light charges are very heavy; and, contrary to what the gentleman who preceded me said, our captains report the lights to be very inefficient; if the lights were efficient, there would be no necessity whatever for pilots.

2248. *Chairman.*] Keeping them up must always be an expense, I suppose?—Yes; and it would have to be paid by the trade, no doubt.

2249. Mr. *Hutt.*] Besides the complaint as to the lights, is there any complaint in respect of buoyage and beaconage?—No, merely the lighting; the buoyage is very good. But if there was no necessity to call at Elsinore, then the Swedish side might be made use of.

2250. The Swedish side is made use of now, is it not?—No; it is not buoyed.

2251. There are lights?—There are lights.

2252. *Chairman.*] Do you know why it is precisely that the Russian Government require a certificate of having paid the Sound dues; whether it has any reference to the Sound dues?—It arose, I believe, originally from the very great frauds which were committed by the captains in reporting their cargoes at Elsinore in former times; in reporting their cargoes at Elsinore, they reported what they liked to report, not what they had on board the ship; and then when they arrived at their destination, they themselves charged the receivers of the goods the full Sound dues, and pocketed the difference; this went on for a series of years, until at last it was discovered, and then there was some representation made to the Russian Government, and to prevent this fraud they required that the toll-pass from Elsinore should be given in before the ship was allowed to commence delivery.

2253. As far as I understand you, there used to be a fraud at Elsinore?—Yes.

2254. A fraud in which the Custom-house authorities must have been in collusion with the captain?—Not at all.

2255. He paid less, did not he?—The captain only delivered such a number of his bills of lading as he chose; if he had 20 bills of lading, perhaps he would deliver

deliver 10 at Elsinore, and pay the Sound dues merely upon the 10 bills of lading which he delivered; then when he arrived at his port of destination, he would charge the Sound dues upon the other 10, which he had not himself paid.

2256. Then the only check upon him is upon discharging his cargo?—The only check is upon discharging his cargo; but he cannot now commit a fraud.

2257. They do not allow him to enter the port, do they, without sending in an acquittance from Elsinore?—No; but I have known a captain in former times make perhaps 100*l.* or 200*l.* in a voyage by cheating the Danish Government of the Sound dues.

2258. You believe, therefore, that it has entire reference to the payment of the Sound dues, and that there would be no difficulty, supposing they were abolished, in entering the Russian ports?—No, excepting as to the quarantine.

2259. Would the Russian Government still make it necessary for ships to stop at Elsinore?—I should think they would not.

2260. It is a quarantine station?—It is at present; but I should think that that might very readily be altered; there are other places which might be made the station, as well as Elsinore.

2261. Do they require that quarantine pass from vessels coming from this country in Russia?—Not at present, I think; not unless there is some infection.

2262. Then you believe that if the dues were abolished, there would be no occasion to stop at Elsinore at all?—None whatever.

2263. Either day or night?—None whatever; if the grounds were well lighted, there would be no occasion to stop; and it would make a very great difference; I should think that each of our steam-vessels might make one voyage more during the year if they were not obliged to stop at Elsinore.

2264. Mr. *Hutt.*] How long does one of your vessels take to go out and home?—They will go out in about six days, and come home in about the same; about three weeks altogether.

2265. *Chairman.*] Are there passenger steamers which go to St. Petersburgh?—They take passengers.

2266. But they are generally for cargoes?—Generally for cargoes.

2267. But if there were passenger vessels, they would stop the same at Elsinore?—Yes; they would be obliged to stop; they could not pass Elsinore without stopping.

2268. Would they pay merely upon the ship?—Merely upon the ship, if they had no cargo.

2269. Is there anything else which you can tell us on the subject?—I think not; I am not aware of anything.

2270. Are you a member of the Chamber of Commerce at Hull?—I am a member, but not an active one.

2271. There are no interests there which are at all involved in the continuance of the Sound dues, except possibly those of captains of vessels?—None whatever; the captains, of course, would like to keep the per-centage which they get; but I believe that generally they would be glad to be relieved of calling at Elsinore.

2272. Mr. *Liddell.*] You say that they would be glad to retain the per-centage. We have been told to-day that there is now a stipulation in the charter-party that the captain shall go to certain agents; he is compelled to do so?—That has always been the case.

2273. From whom does he get the gratuity if he is bound to go to a certain agent. If, according to the terms of the charter-party, he must go to that agent, there is no object in the agent giving a gratuity?—It is not a gratuity; it is a fixed per-centage from the Danish Government: but the agents also do give the captains some small gratuity; it is a mere bagatelle, not worth the consideration of a man who is at all a respectable man; half a dozen of wine, or a little tea, or something of that kind.

2274. But the Danish Government give the captain a gratuity according to a fixed rate?—Four per cent. upon the amount.

2275. With what object?—The object stated in the treaty is to remunerate him for his trouble of going on shore, and also for giving a correct report of the cargo.

2276. Do you know the date of the treaty in which that appears, to which you

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you have just alluded, with regard to the fixed rate of payment to captains by the Danish Government?—1841, I think.

2277. It is distinctly stated in that treaty, is it?—It is distinctly stated in that treaty.

Anthony George Robinson, Esq., called in; and further Examined.

A. G. Robinson, Esq.

2278. *Chairman.*] CAN you inform the Committee whether ships are now allowed to pass down the Sound without payment?—No; it is illegal to do so.

2279. You are aware that some do so at present?—Some do so either by sending their papers from this country, or putting them on shore in a boat. According to the Danish tariff they are subject to a fine of a specie dollar if the captain himself does not go on shore. A ship passing through without either going on shore, or putting her papers on shore, or clearing, is subject to be fired at, if they choose to do it, and brought back and fined for attempting to pass.

2280. What happens if they are not fired at, and do pass?—They have to send their papers back from this country, or from wherever they go to, otherwise they would be seized if they attempted to go into the Baltic again.

2281. Can they pass without sending their papers, upon paying a fine?—Yes.

2282. Is it understood that if they pay a fine, it is not illegal, and they may pass?—No, it is not so. Of course at the Sound there is a great crowd of ships; but if the officer at the guard ship, or the officer on guard at Cronborg Castle, where there are always guns loaded, sees a vessel passing without stopping, he has authority to fire at her; and if it is proved that a ship has passed the Sound without paying the dues, she is fined.

2283. Mr. *Liddell.*] Is the whole of the navigable channel commanded by the guns of Cronborg Castle?—Yes; it is about three miles across.

2284. Is there not room for a ship to pass?—No, not with a good long gun. If a captain attempted to go on the Swedish shore he certainly would be brought back, because the guard ship would weigh, perhaps, or they would send a boat after him, and bring him back.

2285. *Chairman.*] Are there particular ships which are allowed to pass upon any previous arrangements made with the Danish Government?—The only privilege which we get is to be allowed to send the papers on shore at Elsinore, without stopping, and going on to Copenhagen, and sometimes sending them from Copenhagen.

2286. That is both ways?—Yes.

2287. You have that privilege?—Yes.

2288. Do you mean with steamers only?—Yes; it might be granted on the application of an agent to a ship; but it was with some difficulty that we got that privilege some years ago conceded to us.

2289. But that is the privilege of the St. Petersburgh Steam Company?—It is now general, I think, with steam-boats.

2290. Did you not say that it was the subject of arrangement, some years ago, with your company?—It was.

2291. Do you know that it is general, and that every vessel now may avail itself of this privilege?—Yes.

2292. Then what you prove is, that it is legal to pass up and down?—A vessel cannot proceed on without getting a clearance; she must wait at Copenhagen for clearance.

2293. Then what do you mean by passing without detention?—At Elsinore (Copenhagen is 20 miles from Elsinore), in going up upward bound, for a Russian port, the vessel need not go on, because she would not be admitted into that port. If bound for another port, on the understanding that she will wait for her clearance, they allow her to pass.

2294. Mr. *Mitchell.*] Downwards, you do not mean that that privilege is conceded to sailing vessels?—I think not.

2295. Would not the Danish Government be subjected to the grossest frauds if they were to take it for granted that every paper handed in by a captain when passing downwards was a correct account of his cargo?—Certainly.

2296. Suppose that vessels were allowed to pass downwards, and to pay the Sound dues on their arrival in another country; take the case of countries like Spain,

Spain, what security would the Danish Government have for the payment of the Sound dues?—I should think very little, or none; practically, you are not allowed to pass without doing something. And further, where we have a cargo on board without a recognised agent of the parties there, we are obliged to pay the Sound dues, or to guarantee the Sound dues, and collect them from the people as we best can.

2297. *Chairman.*] You have no privilege in entering Russian ports, have you?—None.

2298. You must produce the pass like others?—We must produce the pass.

2299. Do you know anything else which would detain ships if the payment of the Sound dues at Elsinore were abolished?—Nothing; if those dues were abolished the steam-boats would go right through, and save considerable delay.

2300. What is it with respect to the quarantine authorities that the Russian Government require?—They require a bill of health from Elsinore.

2301. Would they not require that in future?—I should think that that could be got here, because in taking a cargo from this country, for example, cotton on board a ship, we are obliged to get a quarantine certificate, signed by the Danish consul here, which is produced there in order to give it a pass. That document might as well be taken on to St. Petersburgh as a fresh document granted at Elsinore.

2302. Do they require a quarantine pass from all vessels entering any of their ports?—Yes.

2303. What is that founded upon?—I do not know.

2304. It is not required in Prussian ports, is it?—No.

2305. Or in any other Baltic ports?—No, only the Russian. I presume it is on account of the close connexion existing between the Danish Government and the Russian Government.

2306. That would relate to a certificate of the Sound dues being paid, but we are talking of the quarantine pass?—It saves the Russian Government, I suppose, establishing quarantine places of their own, and it is in order to check smuggling, perhaps, as they cannot trust their own officers. If a ship was put into quarantine, and lay in quarantine in a Russian port, a ship would go into quarantine for the purpose of smuggling.

2307. People are not kept at Elsinore, are they?—The ships have to perform quarantine.

2308. How long?—It depends upon the cargo which they have got in, and upon circumstances.

2309. A ship going from this country to St. Petersburgh does not stop in quarantine, does it?—If we took out cotton from this country, I think we should have to perform five days' quarantine, if we did not bring a certificate from here.

2310. But a great number of vessels taking cotton or sugar do not load here; they stop at Southampton, and then go on, do not they?—In loading the cotton from this country, it is for the purpose of certifying that it is not from any infectious port.

2311. Do you mean to say, that if cotton was brought straight from America to St. Petersburgh, they would be in quarantine four or five days?—No; not from America.

2312. Mr. *Mitchell.*] Would they, with sugar from Cuba?—No; I do not think that they would put a ship with sugar on quarantine; but I think, if a ship was loaded with cotton from the Brazils, they might.

Veneris, 11° *die Julii*, 1856.

MEMBERS PRESENT.

Mr. Villiers.	Mr. Liddell.
Mr. Duncan.	Mr. Mitchell.
Mr. Milner Gibson.	Mr. Hutt.
Mr. Chancellor of the Exchequer.	Mr. Cardwell.
Mr. Bramley-Moore.	Mr. Robert Phillimore.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Andrew Buchanan, Esq., called in; and Examined.

A. Buchanan, Esq. 11 July 1856.

2313. *Chairman.*] ARE you the Minister representing this country at Copenhagen?—I am.

2314. Have you in that capacity become acquainted with the desire of the Danish Government to negotiate with other states respecting the Sound dues?—I have.

2315. Is that desire founded upon an opinion that it is politic on their part to make arrangements with those other states for the abolition of those dues?—It is.

2316. Did they invite the persons representing different states to meet at Copenhagen, and consider provisions for that purpose?—They did.

2317. Did you attend that conference?—I did.

2318. Were the views which the Danish Government entertained upon that subject fully expressed in that conference?—No, the Danish Commissioner did not enter at all into the reasons for calling us together, he considered that had been done already; he merely said that he was ready to give us information as to the amount of dues which had been levied at the Sound, and as to the manner in which it should be divided between the different states interested.

2319. Were there any statements made there as to the respective payments made by the different states?—Yes, there were; a series of tables were laid before us, showing what each state should pay towards the capitalisation of the Sound dues; those tables are now, I believe, before the Committee. The Commissioner stated that there were two ways of doing so, either by ascertaining the amount of duty paid by each state upon its exports, and fixing the share of the indemnity to be apportioned to it upon that amount, or by fixing it upon the amount of dues paid upon its imports, but that a more just and equitable plan would be, that the amount of dues upon the exports and imports of each state should be taken into consideration, and that they should pay accordingly.

2320. Was there some specific proposition made then?—There was no proposition made at our first meeting, there was merely information given as to the amount of the dues levied by Denmark, and as to the sum which that amount would make capitalised at 4 per cent., but no proposition was made. At the second meeting there was a specific proposition made.

2321. Was there any question, either at the first or at the second meeting, as to the accuracy of the data upon which they had proceeded, and upon which they allotted to the different states their portion?—There was no question about it. The director of the Sound Custom-house, who is the Commissioner for Denmark, stated that he could assure the Conference that the data were perfectly correct, and that they had been drawn up under his own eye and under his direction.

2322. Were there any doubts expressed in the Congress as to the accuracy of them?—None whatever.

2323. Have you any reason to believe that they are not correct?—Not the slightest; I believe they are accurate. In fact, the Director of the Sound Custom-house

house has assured me, that if any Government should like to examine these data, and could send a commissioner for the purpose, as far as he was concerned, he would be ready to open his books for examination.

2324. Do you know in what way the accounts were kept?—Merely from what I have heard from him; he states that the entries in the accounts show the port from which each vessel has come, and the port to which she was bound, the nature of the cargo, and the amount of the duty levied upon each article in the cargo. In fact, I believe that the bills of lading are copied into the books, or at all events, the substance of the bills of lading.

2325. There is always a reference to where the ship is bound?—There is always a reference to where the ship is bound, and where the ship has come from.

2326. In calculating, for instance, what this country has to pay, the calculation is not confined to the number of ships and the cargoes contained in British ships that pass the Sound, but it is the destination of the cargo that is taken into consideration?—It is the destination of the cargo that is taken into consideration, and the port from which it comes.

2327. Do I understand you correctly, if the cargo was coming to England in a British or Russian vessel, it would be entered as bound for England?—It would be entered as bound for England.

2328. And charged upon the consignee?—And charged upon the consignee; the agent would draw upon the consignee for the Sound dues.

2329. So that the account upon our side is the mere amount of the charge upon all the produce brought into this country from the Baltic?—It is not the charge upon all the produce brought into this country from the Baltic; half of what is brought into this country is charged to us, and half of what has gone from this country is also charged to us.

2330. How do they enter cargoes that come to the Baltic after stopping in England, but which are not laden in England?—That I am afraid is a matter of detail upon which I am unable to express an opinion.

2331. Have you by means of this matter being brought under your attention been led to consider what the operation of those dues upon British trade is?—They are a burden upon trade by the detention of the ship at Elsinore, by heavy duties being levied upon our commerce, and by other expenses being entailed upon it.

2332. Have you had an opportunity of looking at the evidence which has been given before this Committee upon this subject?—I have seen the evidence laid before the Committee.

2333. As far as you have any information upon the matter, can you confirm the correctness of the evidence that has been given?—I can generally with regard to the detention, and the expenses incidental to the detention.

2334. And that the stoppage at Elsinore occasions injurious delays?—Yes, it occasions a delay. There may be a change of the wind, which would occasion a long delay. Vessels can only pass Copenhagen with a leading wind.

2335. We have heard of the various charges which are incidental to the detention occasioned by the agents there, who undertake the clearing of those vessels; have you reason to know that they are considerable?—I believe the agents charge 3 per cent. commission upon their advances, and a small commission upon the ships; at least, I have been told so; and as far as I can ascertain, I believe they also make considerable profits upon supplies furnished to the ships.

2336. Are there agency houses at Elsinore?—Yes.

2337. Are not there a good many of them?—There are about six English houses of note. There are four or five others, and perhaps 20 Danish or foreign houses besides. Altogether there are about 30, as I understand.

2338. It is a profitable business?—I have been told that houses doing a good business may make as much as 2,000*l.* a year; but it is difficult to obtain any correct information upon a subject of that kind.

2339. Did you say that they were in the habit of supplying provisions to the ships?—I have been told so. I believe there is a brewery established at Elsinore, for brewing porter, which I am told is for the use of the ships.

2340. Is not that detention altogether unnecessary, except for the payment of the Sound dues?—Yes.

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2341. Can you give us any account of the mode in which those dues are levied; are you acquainted with the treaty of 1841, which binds us now to the payment of the dues?—Yes.

2342. Do you know the history of that treaty?—In 1840 very heavy dues were levied; much heavier than are levied now. The Swedish Government resisted the payment of those dues, and they paid the money under protest. It appears that the tariff included some articles upon which dues were levied, according to the treaty of Christianople, according to a fixed tariff; and there were other goods which the Danes admitted had paid an *ad valorem* duty of 1 per cent. from the time of the conclusion of the treaty of 1701 between Holland and Denmark. I think the Danes endeavoured to prove that that treaty had terminated, and that they had a right to levy higher duties, according to ancient usage, upon all other articles which were not enumerated in the tariff of Christianople. After a long correspondence, Sweden began to pay under protest. Denmark appealed to England. England took the Swedish view of the question, and recommended Denmark at the same time to consent to a revision of her tariff generally, upon the principle of an *ad valorem* duty of 1 per cent. A negotiation consequently took place in London, in which the dues upon all unenumerated articles were reduced to what was supposed to be an *ad valorem* duty of 1 per cent., or nearly so; and arrangements were made for amending the tariff of enumerated articles, some of them being higher than was originally intended, and others being oppressively high upon commerce.

2343. What was the difference between what are called enumerated articles and those which were called unenumerated?—The difference was that there was a fixed rate of duty upon the enumerated articles, a rate fixed in 1645.

2344. Are we to understand that the precise rate that was fixed at that distant period was then agreed to continue in 1841?—I think it was, as a general rule.

2345. Were not there many articles in 1841 that were not known to commerce in 1645?—There were many articles which were not known to commerce in 1645, but those were unenumerated articles, upon which heavy duties were levied by Denmark; they were greatly reduced (many of them 50 per cent. in 1841).

2346. May not the duties upon enumerated articles which are specified have reference to former value?—It is supposed so; but there is nothing in the treaty of Christianople to show that the duties enumerated were rated as *ad valorem* duties. I believe that according to tradition and from collateral evidence that the original rate was an *ad valorem* duty of the 100th penny; but that there is nothing in the treaty to show that it was an *ad valorem* duty.

2347. Was a subsequent treaty entered into in 1701?—Yes. In that treaty it is stated that all articles not enumerated in the tariff of Christianople shall pay an *ad valorem* duty of 1 per cent. But the Danes endeavoured to prove that this treaty had terminated, in which they signally failed, and the provisions of the treaty were subsequently maintained.

2348. Are we to understand that in the treaty of 1841 all unenumerated articles were rated according to their then values?—All the unenumerated articles ought to have been rated according to an *ad valorem* duty of 1 per cent.

2349. With reference to what period was the value taken?—According to that period, I should say.

2350. That is to say 1841?—Yes. The rates of duties were fixed in 1841; but those duties were, I believe, fixed upon the principle of an *ad valorem* duty on the values of the time.

2351. Is there not this difference, that whereas the values of enumerated articles were not considered in 1841, the values of unenumerated articles have reference to that period?—The values of unenumerated articles had reference to that period.

2352. Mr. *Hutt.*] Was not there some alteration in the duties upon enumerated articles?—There was some alteration in enumerated articles, but that was rather a matter of agreement. I have no doubt that if the tariff was revised now, Denmark would consent to alter the rates of duty on the articles enumerated in the tariff of Christianople, but it would be as a matter of agreement, and not as a matter of right. She would make concessions.

2353. There was some dispute upon the point whether the tariff of Christianople was not adjusted to an *ad valorem* duty of 1 per cent.; did the maritime countries claim

claim the right of paying 1 per cent., and did not Denmark insist upon their paying the fixed duty?—No, I do not think that was exactly the subject of dispute. I have seen a note addressed to the Danish government, in which no objection appears to have been made to the legality of the tariff of Christianople. I am almost certain that in the note in which we recommended Denmark to revise the tariff, we acknowledged that the tariff of Christianople could be maintained.

2354. There is no objection to the Treaty of Christianople, but there is some dispute about the meaning of the treaty?—Yes.

2355. *Chairman.*] There has been no question under the treaty where the goods are enumerated?—No.

2356. A mere reference to the tariff decided that?—Yes, I should say so.

2357. Do you know of any dispute having arisen about it?—No; I never heard of any dispute.

2358. Do you know how far, generally speaking, those duties upon enumerated articles are in excess of 1 per cent.?—I should think that, upon a great many of our important articles of commerce, the duties are in excess of 1 per cent., and that even upon unenumerated articles they are in excess of that rate.

2359. Does the same tariff apply to other countries?—To all countries, inasmuch as the same tariff has been adopted by almost all the leading powers of Europe.

2360. Has it been adopted by Prussia?—It has.

2361. It has been stated here that the operation of the tariff upon Prussian produce amounts generally to 2¾ per cent.; is that so?—I believe there was a statement made in the Chambers at Berlin to that effect, but I never saw it; and I do not know upon what grounds they came to that conclusion.

2362. What are the precise grounds that are stated on the part of Denmark now for reviewing this matter and proposing to all the States to abolish those dues?—The principal reason is the intention of the United States government to decline paying the Sound dues.

2363. Is that since you have been at Copenhagen?—Since I have been at Copenhagen. They had objected previously to my being at Copenhagen, but since I have been there, they have terminated their treaty of commerce with Denmark, by which they are bound to pay the Sound dues, or rather in which they indirectly acknowledge their existence. It is the only treaty they have with Denmark upon the subject.

2364. Can you tell us what are the terms upon which the question now rests between Denmark and the United States; what are the relations which now exist between the two countries upon the subject?—I believe at this moment the United States are ready to pay Denmark a fair indemnity for the abolition of the dues, upon the principle that the dues have been levied for lights and other purposes essential to commerce. They will not object to pay a fair indemnity; but they will not pay it upon the principle that it is for the abolition of the Sound dues.

2365. Does she offer to pay a sum down so as to be perfectly free from the Sound dues?—Yes. America has not offered it, I believe, officially, but I understand from the Danish government that she is quite ready to treat with them for that purpose. In fact, I have been assured of that by the United States Minister at Copenhagen.

2366. Do you think that Denmark will feel herself obliged to treat with the United States?—Yes, or to endeavour to prevent her passing the Sound. She must either go to war or treat.

2367. That might be the state of things within a limited time if they do not make some agreement with America?—I believe Denmark declines treating separately with America, until she sees whether she can carry out her negotiations with the other powers; but if she fails in those negotiations, she may be obliged to treat with America separately.

2368. Has she it in her power, looking to her relations on this matter with other countries?—I should think she has that power; it is my personal opinion that she has. If she offers to free the Sound to us upon the same terms that she enters into with others, I do not see how we could object to her making a separate arrangement with America or any other power.

2369. Might not it be considered a privilege or favour given to one country which would bring her under the favoured nation clause with regard to others?—I hardly think that the favoured nation clause would cover that case.

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2370. Seeing that she has made the same proposition to ourselves?—Seeing that she has made the same proposition to ourselves.

2371. Is it not matter of necessity for her to decide the matter in some way?—It is necessary for her, as far as America is concerned, to decide the matter: America has extended the period for settling the question until the 14th of June next, stating at the same time that she trusts that before that period has expired, a satisfactory arrangement will be come to. I believe the terms which she used to Denmark were, that until that time she would have recourse to no other means than negotiation for settling the question.

2372. Is there any other country that has refused to pay the Sound dues?—I am not aware of any other.

2373. Do you know how far the Baltic States are ready to accede to the terms offered by Denmark?—Russia has already acceded, and also Sweden and Norway and Oldenburgh.

2374. In fact, is there any other state besides ourselves that has not given its acquiescence in these propositions?—There are other states besides ourselves.

2375. Mr. *Hutt.*] Have all other states agreed to them?—The only states which have acquiesced, are Russia, Sweden, Norway and Oldenburgh.

2376. In fact, are there not a great many other states that have not signified their acquiescence in them?—Yes; I believe that Prussia and Holland will be in a great measure guided by what we shall do.

2377. And the states of Germany?—Yes; though in fact the great mass of the trade is carried on by the states which I have mentioned.

2378. Has not Hamburgh a trade to the Baltic?—Yes, but I do not think it stands for a large amount; we should pay nearly one-third; Russia would pay nearly one-third; and the other one-third would be made up principally by Sweden, Norway, Prussia, and Holland.

2379. And France?—France would pay something, but not a very large amount.

2380. *Chairman.*] Is there any other mode which the traffic has of passing from the German Ocean into the Baltic Sea except through the Sound or through Danish territory?—It might go through Sweden.

2381. You mention Sweden; is there any route which you think likely to succeed for carrying the trade through Sweden?—There is a canal through Sweden; but as the Swedes are very anxious to get rid of the Sound dues, I cannot conceive that the canal can have any influence upon the traffic through the Sound.

2382. Then, in fact, as long as the Danes can enforce those Sound dues, or can induce other countries to pay them, we must pay this tribute to Denmark?—I think so, according to treaties.

2383. Do they impose dues over any other lines of communication to the Baltic?—They do; they have transit dues through Holstein and Lauenbourg.

2384. Do you know whether those dues have been imposed with a view of protecting the Sound in any way?—I think there is no doubt that they have been imposed for that purpose; the original duty was, I think, 9 *d.* upon the cwt., which was reduced to 4½*d.* in 1840; it was originally imposed in 1839.

2385. The Danish Government have the fullest right to do that?—I think so.

2386. Has there been any interference by other states on account of the imposition of those dues?—Lubeck protested against the dues being imposed upon the transit of goods from Hamburgh to Lubeck, alleging that she had ancient treaties which guaranteed her a free right of way by that route. She appealed to the German confederation, and the German confederation would have interfered if Denmark had not come to an amicable arrangement for 28 years with Lubeck, reducing the duty to 4½*d.* per cwt. instead of 9 *d.*

2387. Is there any other country which you know of which has treaties with Denmark, which admits of her goods passing through her territory free of transit dues?—Heavy goods from Russia do not pay transit duty proceeding from the Baltic to the Elbe, but I cannot state that there is any treaty upon the subject. It has been said there is an old convention, but if it exists, it has not been published. Territory having been ceded to Denmark by the Emperor of Russia, who was the prince of Holstein-Gottorp, it is said that an engagement was come to by Denmark that she would allow Russian produce to pass through that territory without paying transit dues. If there is a convention with Russia upon the subject, it is a secret one.

2388. Would not it be a peculiar advantage to any country which could pass through

through that territory free of duty, if other countries were to pay transit dues? —It would be an advantage to that country over others.

2389. But all the countries are bound to pay the Sound dues?—All countries are bound to pay the Sound dues.

2390. Did not you say it is notorious, in Copenhagen, for instance, that those transit dues were imposed for the protection of the Sound dues?—It is.

2391. Mr. *Cardwell.*] Do you think that, if those transit dues are imposed for the purpose of protecting the Sound dues, it is consistent with the spirit of the most favoured nation clause in our treaty, with respect to the Sound dues, to exempt other nations, and not to exempt us from the payment of the duties imposed upon the overland transit?—The duty is not avowedly for the protection of the Sound dues.

2392. Have not you stated that, in your opinion, it is so?—I have no doubt that it is so; but we have no right to say so, unless Denmark avows it.

2393. But is it not the fact that it is so?—It is so, practically, certainly.

2394. Do you consider that it is observing the spirit and the intention of the most favoured nation clause, to open a side-door by which other people may evade the Sound dues, and to keep the door closed against us?—That is a question of international law which I would rather not decide.

2395. Mr. *Milner Gibson.*] Is it not the fact that those goods are not exempt as the produce of a particular country, but only as goods of a certain description? —I think so.

2396. And therefore the most favoured nation clause would not apply to this case?—Certainly not; I believe that it is quite certain that the goods would not come at all if there was a transit duty levied upon them. The Representative of Lubeck at Copenhagen has told me that those goods could not bear any transit duty. I mentioned to him that the Danish Government would probably, in place of their present duty, levy a lower transit duty upon all goods; and he said, if such a plan were carried out, it would entirely preclude heavy goods passing by railway.

2397. Mr. *Cardwell.*] Do you think that if it should turn out, upon an analysis of the tariff, that certain classes of goods were those which England principally carries, and that certain other classes of goods were those which some other particular country principally carries, it would be consistent with the spirit and meaning of the most favoured nation clause to revise the tariff in favour of the class of goods in which we were not interested, while maintaining it against the class of goods in which we were interested?—If the tariff merely referred to goods; if it merely imposed duties upon a particular class of goods, I do not see how it could violate the most favoured nation clause, because injurious to the interests of the country which produced the goods.

2398. *Chairman.*] Do you know of any arrangement with any other country to carry their goods free from those dues?—No.

2399. Is it part of the system of foreign countries to levy transit dues?—It is.

2400. Do you know what the rate of those dues generally is?—I believe it is about 1 *d.* upon the cwt.

2401. Do you know whether the dues are much in excess of that upon the railway from Lubeck to Hamburgh?—Yes; they are 4 ½ *d.* on the cwt.

2402. Do not the Danes derive considerable revenue from the transit dues? —It is not very great; I have a statement here of the amount they have levied during the last four years; I think it amounts, for the whole monarchy, to about 22,000 *l.* a year.

2403. Do they levy dues upon produce passing from one port of Denmark to another?—No, they do not; on goods which have paid transit dues going from Altona to Kiel, if they proceed to Copenhagen, the transit dues would be deducted from the import dues.

2404. Is it the fact that Danish produce does not pay the Sound dues?—Produce shipped from Denmark does not pay the Sound dues. The produce of the country, or foreign produce, which is imported into a Danish port, and reshipped there, does not pay the Sound dues; goods which have been cleared at a custom-house in Denmark do not pay the Sound dues.

2405. Produce shipped to England from Denmark does not pay Sound dues? —Produce shipped to England from Denmark does not pay the Sound dues.

2406. Is that the case with other produce in Danish vessels?—Certainly not.

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2407. Mr. *Mitchell.*] Do goods going to Denmark pay the Sound dues?—I think they do; but as I did not come prepared to give information upon this subject, I do not like to speak positively upon that point.

2408. Do Danish vessels pay the Sound dues?—Danish vessels pay the dues.

2409. *Chairman.*] Do you know what would happen if the Sound dues were abolished with respect to the transit dues; was there any intention expressed by the Government upon that subject?—I have a positive assurance that they would be reduced, but not abolished altogether.

2410. Was there any question upon that subject at the Congress at which you attended?—It was not mentioned there.

2411. Will that Congress meet again?—I do not suppose that there is any probability of its meeting again, unless a sufficient number of the powers of Europe are likely to accede to the Danish proposals.

2412. What was the ground of the adjournment of the Congress?—We adjourned to report to our respective Governments the Danish proposals.

2413. Mr. *Mitchell.*] How many meetings had you?—Two.

2414. Mr. *Cardwell.*] Were you authorised in any way to commit your Government to any particular course?—No; I was merely instructed to attend, and hear what was said, and report it to the Government.

2415. Did not you in December last then transmit to Lord Clarendon a memorandum upon the subject of those dues, in which it is mentioned that in the year 1839, when Denmark proposed to capitalise the dues, her proposal was that the powers whose ports were situated within the Baltic should pay the whole amount of the capitalisation?—I believe that such a proposal was made in 1840 or 1839.

2416. It being then the opinion of the Danish Government that the burden of those dues fell mainly upon those powers?—I believe that the Prussian Government and also the Swedish Government were particularly anxious at that time to get rid of the Sound dues; but Russia, who paid the greater proportion of the Sound dues, said that she did not consider the Sound dues a grievance, and that she had no wish to see them abolished. Upon this occasion, Russia has been willing to come to an arrangement, on account of the difficulty that Denmark has with America; but her representative distinctly stated at our first meeting, that he came there upon the invitation of the Danish Government, but without any previous wish on the part of his own Government to negotiate for an abolition of the dues.

2417. Do you imagine that this feeling on the part of Russia arises from any natural fondness which the Russian Government have to taxes of this kind, or from some political motives which we might not be able to appreciate?—The Russian Government find the system convenient, because all vessels coming to Copenhagen perform quarantine at Elsinore, and also because the bills of lading produced at Elsinore, are a check upon those produced afterwards at the Russian ports.

2418. Mr. *Milner Gibson.*] Is it the fact that they have offered to pay to Denmark the sum she asks from them for the abolition of the Sound dues?—Yes.

2419. Mr. *Cardwell.*] That is to say, that the former proposal of Denmark contemplating that nearly seven parts in ten should be paid by Russia, Russia expressed no anxiety to carry out that proposal; but now a proposal having been made by which little more than three parts in ten should be paid by Russia, and by which England, who under the first proposal was to pay nothing, should pay more than Russia under that new arrangement, the feeling of Russia has been entirely changed?—It may be said that the feeling of Russia is changed on that account, but we must also recollect the other incident which has occurred, and that it is absolutely necessary that some arrangement should be come to in consequence of the position which the United States have assumed.

2420. *Chairman.*] Did Russia think the former proposition just?—Russia did not think the former proposition just; but, independently of the justice or injustice of the present proposition, I consider that her willingness to accept it arises from the necessity of coming to some arrangement which did not exist in 1839.

2421. Mr. *Cardwell.*] Then if England should, upon the whole view of the case, be of opinion that the proportions now proposed to be paid by Russia and England respectively were not fair as regards England, and were to propose that England should pay less, and Russia should pay more, may there not be some hope that, under the pressure of the American difficulty, Russia may be disposed

disposed to give an equitable consideration to that case?—I cannot hope that she would. *A. Buchanan, Esq.* 11 July 1856.

2422. *Chairman.*] Russia is not herself pressed by America?—Russia is not pressed by America.

2423. Mr. *Cardwell.*] I understood you to say that the reason why Russia had changed her mind since 1840 was not exclusively on account of the difference of the proportion which she was now asked to pay, but also by reason of the American difficulty; is not that so?—Yes; but at that period Russia declared that she never would enter into an arrangement by which the Baltic Powers alone should compensate Denmark for the abolition of the Sound dues, as she considered it unjust; and on this occasion, when the question was mooted, she stated, that if it were proposed that all the powers of Europe were to pay their share, she would listen to the proposal, but that she would treat upon no other terms.

2424. Upon a full investigation of the subject it might turn out that the original proposal was too high as against Russia, and that the present proposal is too high as against England, and that some intermediate figure might be more just as respects this country; do not you think that Russia might be expected to listen with consideration to such a proposal?—My own opinion is that she would not.

2425. Would not the fact of her not caring much about the payment of the dues, her commercial system being very different from ours, furnish a reason which would influence her in favour of the continuance of the present system?—Exactly.

2426. *Chairman.*] Has not she fewer ships engaged in proportion to her commerce in the Baltic trade than any other European nation?—Yes.

2427. Mr. *Cardwell.*] But although she has fewer ships, do not the cargoes upon which the greater part of that duty is paid, consist in a large proportion of the raw material produced by Russia, and a considerable amount of the articles of consumption which go to be consumed in Russia?—As long as Russia levies export duties on her own produce, I do not think that that consideration is of much importance.

2428. As long as Russia continues to maintain the old exclusive system of commercial policy, you think she will be comparatively careless about abolishing the Sound dues?—I think so.

2429. *Chairman.*] Is it not the fact that she is content to come into the terms proposed by the Danish Government?—She is.

2430. Mr. *Mitchell.*] Are you aware that the export duty in Russia upon large bulky articles exported is heavier than the payment of the Sound dues?—I cannot say. I am aware that Russia does levy export duties upon her produce.

2431. *Chairman.*] Have you any information as to the extent to which the produce of Russia comes to England?—Speaking from recollection, having resided in Russia, I think I have heard it estimated that three-fifths of her produce comes to England.

2432. Mr. *Liddell.*] You stated, just now, that Prussia was waiting to be guided by England in this matter; did I not gather from the statement you made that there was a period in which Russia was anxious to capitalise the dues?—She is anxious to come to an arrangement now, but as to the terms, I believe she will be guided in a great measure by the decision of England.

2433. Was she present at the Congress?—She was present at the Congress.

2434. And she made no proposal?—She made no proposal.

2435. Did Russia make any proposal?—No; the only proposal that we received was made by Denmark; but Russia subsequently accepted that proposal.

2436. Mr. *Bramley-Moore.*] Did she not accept it conditionally upon its being accepted by other nations?—Yes.

2437. *Chairman.*] Do you understand that Denmark, if she were free from this difficulty with the United States, would wish to abolish the Sound dues?—I think she would prefer retaining them, because she makes a great sacrifice of revenue by the proposal which she has made to us.

2438. Would she not rather revise her tariff, reducing considerably some of the dues?—I believe that a large party in Denmark would prefer to revise the tariff; they are of opinion that they would eventually lose little by its revision. It was believed she would lose 25 per cent. in revenue by the reductions in 1841, but the revenue soon recovered itself.

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2439. In fact, it is rather for other states to consider the policy of allowing her to make terms with one state only?—Decidedly.

2440. Would she have any objection to make an arrangement with the United States, and go on receiving the Sound dues from other states?—I think not.

2441. Mr. *Liddell.*] Then the difficulty with America is really at the bottom of the proposal which Denmark has made?—Yes.

2442. Do you state that as your opinion?—I state that as my opinion.

2443. Mr. *Chancellor of the Exchequer.*] If Denmark were to contract with America to give up the duty upon American ships, would not that exemption upon American ships have a tendency to throw the carrying trade into that class of vessels?—It would throw it entirely in the hands of American ships.

2444. In that case would not Denmark lose the Sound dues upon other vessels?—If an American vessel carried goods from Hull to London, the goods, I believe, ought to pay the Sound dues as English goods.

2445. Do you think that the flag would not cover the goods?—I think it ought not to do so.

2446. Would the effect of a separate agreement with America be, that the American flag would only cover American goods?—The Sound dues on goods are charged to the consignee or the exporter; generally to the consignee.

2447. Mr. *Cardwell.*] Is the Committee to understand you to say that an American ship would still be subject to all the vexations of being hauled up at the Sound?—That would be a difficulty, certainly.

2448. Unless that continued against America, could a charge upon cargoes carried in American bottoms be made?—The American would not submit to detention at all; and it would be a difficult thing for the Danes to ascertain what goods had passed in an American ship.

2449. Mr. *Bramley-Moore.*] Supposing an American ship pass the Sound, could she discharge in a Russian port without having paid the dues?—Not under the present arrangement.

2450. Do you know anything of any Return made by Prussia of the Sound dues to the vessels trading with her ports?—I have been positively assured that a large portion of the dues are returned by Prussia.

2451. *Chairman.*] Is it one-third of the amount paid?—I have heard that it is one-third; I do not think that it is a proportion of the dues, but that a certain sum is paid annually.

2452. Do the Government pay it to the consignee of the cargo?—I do not know how it is paid, but I believe that it is paid. Prussia had demanded exemptions for Stettin and other ports, which under old treaties, as members of the Hanse, or as Swedish towns, they had at one time enjoyed.

2453. Are you aware that the Sound dues are mortgaged for a loan in London?—I am.

2454. Did anything take place at the Congress as to the application of the money to the payment of the loan, in case the Sound dues were redeemed?—Nothing whatever.

2455. That subject was passed over altogether?—It was. Nothing took place as to the objects to which the money should be applied at the Conference.

2456. Had you anything to do with the return which was laid before the House of Commons of the vessels which have passed the Sound from 1845 to 1854?—These returns are made by the Consul at Elsinore. They do not pass through my hands.

2457. Why has the tonnage been left out in the Return since 1852?—I do not know how the tonnage is obtained. There is no Register in the Custom-house of the Sound dues, as to the tonnage of vessels; I am not acquainted with the returns which have passed through the Consulate at Elsinore.

2458. Mr. *Chancellor of the Exchequer.*] If I understand the matter correctly; if Denmark refuses the offer now made by the United States, she refuses it at the risk of war; and if she, on the other hand, comes to an arrangement with the United States, then the United States vessels will have an exemption from the Sound dues?—They will.

2459. How far do you understand that the exemption will go; will it exempt vessels from paying anything, or will it merely apply to the dues now levied upon the vessel, independently of the cargo?—I suppose it would exempt the vessel from being charged any dues, because what the Americans object to is the right of Denmark to levy dues upon what they consider an open sea.

2460. Do

2460. Do not the Americans claim a right of navigating the Sound free, without being stopped?—Exactly.

2461. Do you believe that it would be possible for the Danish Government to levy the Sound dues upon cargoes carried under the American flag, if the Americans purchased an exemption from the Sound dues?—I think they would find it difficult to do so.

2462. If one nation possessed an exemption, would not other nations find themselves almost under a necessity of coming to an arrangement with the Danish Government?—I think they would; but at the same time the exemption would act also another way. The Danes would be in great difficulty, as they could not prevent commerce being carried on without paying any Sound dues.

2463. The Danes might lose the Sound dues upon other vessels, but, in the meantime, would not the vessels of other powers be virtually excluded from the Baltic trade?—They would.

2464. The question would be, which could hold out the longest?—Yes.

2465. Mr. *Cardwell.*] If American ships were allowed to pass, even if Russia assisted Denmark by putting restrictions within the ports of Russia upon a cargo not coming from an American port, would it not be very easy, by a transfer at a Russian port, to ship in American vessels?—If Russia were to support Denmark, her simple course would be to maintain her present regulations, that no ship should enter a Russian port which had not been cleared at the Sound.

2466. Mr. *Mitchell.*] Would that course be available in the case of exports from the Baltic?—Not if an American ship had once got into a Russian port.

2467. In the case of exports from the Baltic, no check of that kind could be devised by Russia, however willing she might be to do so?—No.

2468. *Chairman.*] Have you any doubt that the shipping interest now engaged in the trade would not tolerate one country monopolising the carrying trade, but would immediately press their Government to obtain an exemption for them?—Certainly.

2469. It would not be a difficult thing to avoid payment of the Sound dues if we could make up our mind to do so; but we are bound by treaty not to do so?—Yes.

2470. We are bound by treaty to pay them?—Yes.

2471. And we consider that as an obligation?—We must either pay them, or make some arrangement for their abolition.

2472. Mr. *Hutt.*] If the United States claim the right of going through the Sound without paying the Sound dues, should not we have a right to go through under the same circumstances?—I think not, if the United States obtained that right by compensating the Danish Government. If Denmark offered us freedom from the Sound dues upon the same terms, I think that we could not object to their granting it to America. But that is a question of international law for a lawyer to decide.

2473. America, I understand, proposed to obtain a free passage of the Sound by capitalising the light dues?—Yes, by paying a sum to Denmark; they will find some terms which will suit both parties. The Americans will maintain their principle, and the Danes theirs. The Danes will maintain that an indemnity has been paid for the Sound dues, and the Americans will say that they had not paid on the Sound dues, but on the light dues.

2474. Mr. *Chancellor of the Exchequer.*] Would the Americans pay a sum proportionate to the sum demanded from England and Russia?—I have been assured that they would. I have no doubt that they would.

2475. Mr. *Cardwell.*] Is not the number of their ships in comparison to the number of English ships so small, that the sum paid for them would be small in comparison with the sum paid by England?—Yes.

2476. So that America would, in point of fact, purchase immunity for the great increase of trade which she may reasonably expect for the future for a capital sum calculated upon the smallness of her trade in times past?—Yes, but if all other nations commuted their Sound dues, America would gain no advantage by it.

2477. But observe the bearing of this upon the favoured nation clause in our treaty. We having long had a great share of the carrying trade in the Baltic under that favoured nation clause, whereby we have the right of refusing to pay the Sound dues, if other nations are not equally charged with the Sound dues, then, in the case supposed, America, who has heretofore had only a small trade

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being required to capitalise that charge upon that small claim, and becoming free, and we being required to capitalise upon our heretofore large trade, in order to obtain the same immunity, would that be a substantial compliance with the favoured nation clause of our treaty?—I do not think that the relative interests of each nation can be taken into account in a question of this kind.

2478. Even supposing it should be a non-violation of the letter of the treaty, does not it appear to you to be a violation of the spirit of the treaty to allow a nation with a small trade to capitalise, and to obtain exemption, leaving a nation with a large trade uncommuted, and the nation with the small trade, by its exemption, converting the trade into a large trade?—Not if she offered us exemption at the same time. She says, "Circumstances render it necessary for me to commute these dues, and I am willing to give the same terms to all." If we do not choose to commute, I do not think we should have any right to say that others shall not do so.

2479. Mr. *Bramley-Moore.*] Is not a different offer made to England and to the United States; inasmuch as the United States is a rich nation with a small trade, she can easily commute, and may by that commutation convert her small trade into a large trade; whereas England having a large trade, is asked to pay for that a larger sum?—Yes; but I do not think that the general clause of a treaty is intended to be applied to the peculiar circumstances of each nation; it must have a general bearing.

2480. *Chairman.*] Would not the principle be exactly the same, supposing we agreed to pay a compensation for the dues, and America, being offered to do the same, refused; should we submit to be told that we were not to carry as much trade as we had, because America would not pay her share of the compensation?—Certainly not.

2481. Mr. *Mitchell.*] In these questions it is assumed that the trade of America with the Baltic will increase; are you aware whether it is at all upon the increase at present?—Not that I am aware of.

2482. Mr. *Milner Gibson.*] Does the American Government now pay the Sound dues under protest?—I believe she does.

2483. Are you aware whether there is any arrangement with the Danish Government that the money so paid shall be returned to America when the treaties are completed, with other powers for the abolition of the Sound dues?—I do not think any arrangement has yet been come to as to that; but I have no official information upon the subject. No arrangement had been made when I left Copenhagen. I believe that the Americans pay under protest, subject to an arrangement to be made in the course of the next twelve months.

2484. Is not that stated in the correspondence upon the subject?—I do not think that it is exactly stated in the correspondence; I do not know anything upon the subject officially.

2485. If there should be such an arrangement that they were to receive the money back again, they would not practically be paying the Sound dues now?—If there should be such an arrangement it would be so.

2486. Was there any representative of the United States at the Conference at which you attended?—There was no representative of the United States there.

2487. Supposing the Sound dues abolished, do you consider that there will be any security that the lights and buoys will be kept up by the Government of Denmark?—I think that the interests of the Danish trade will induce them to do so; all their principal ports being Baltic ports, except the port of Altona.

2488. Do you think, that if they receive no payment for the dues for the lights and buoys from the trades of other nations, still Denmark would keep those lights and buoys in a good state of repair?—I think she would, for the interest of her own commerce.

2489. Can you tell the Committee upon what principle the whole of the payment for the Sound dues of Europe was calculated?—They ascertained the amount which they receive annually, and they capitalised it at 4 per cent.

2490. Is a permanent annuity of a sum of money to be given?—I have made out a statement on the subject. The amount set down for England is 72,289*l.* If you multiply it by 25, it will give the sum of 1,807,224 *l.* Instead of that sum they will accept 1,125,206 *l.*, leaving a balance of 682,018*l.* in our favour, which, if deducted from the capital of the dues levied on goods, gives a reduction of 40 per cent., or, if deducted from the whole amount of dues, a reduction of 37½ per cent.

Vide Appendix.

2491. Will you hand that paper in?—(*The same was handed in*).

2492. *Chairman.*]

2492. *Chairman.*] Upon what principle did they propose that reduction?—They did not state any principle. In confidential communications with the Danish Commissioner and with the members of the Danish Government, I frequently mentioned to them that they ought to make a reduction in the amount charged for Sound dues, in consideration of many articles being overtaxed in the tariff, and also in consideration of their right not being a territorial one, but a right originating in treaties, which would cease if the treaties were terminated by war.

2493. Do you think that that is a fair reduction, and that we might proceed upon it, and that we should get as much justice in that way as if we were to go to the particulars of the tariff to discover the extent of the duty?—Forty per cent. is a large reduction.

2494. Do you know if similar reductions were made to other States?—It is a general reduction upon the whole. I have merely extracted from the tables the amount charged to England.

2495. Were those who met in Congress satisfied with it?—I think so, from what I have heard. The Swedish Government considered the proposal an exceedingly moderate one, and I believe that they would not have objected to pay a higher amount.

2496. Are the Sound dues of importance to Denmark?—They are of considerable importance to Denmark.

2497. Have you ever seen the Danish Government's accounts?—I have seen the Danish Government's accounts.

2498. Do they furnish any clue as to the accuracy of the return of Sound dues?—They do; I have compared the accounts with the tables, and I have found that they are nearly the same. The Danish Government's accounts are made up for the financial year, from the 1st of April to the 31st of March, and the tables submitted to the Conference are made up for the calendar year, so that it is impossible that they should entirely agree; but they meet so nearly that I should have no doubt that the latter are entirely correct.

2499. What is the whole amount that they get from the Sound dues?—In round numbers you may call it 220,000 *l.* or 230,000 *l.* a year.

2500. Mr. *Chancellor of the Exchequer.*] Is that the net value; is that exclusive of the expenses of collection?—The expenses of collection do not appear in the tables at all; the expenses of collection are paid by dues, which are called Customs and expedition dues; but as the Danish Government will not incur those expenses hereafter, they do not ask an indemnity for those dues, and therefore they do not appear in their Returns.

2501. Do all the expenses of collection fall upon the ship and upon the owner of the goods?—Yes; therefore that is a further advantage which we shall get by redeeming the dues.

2502. *Chairman.*] They lose nothing by that?—Nothing, and therefore they do not return the amount of the expedition dues, because they do not mean to ask for an indemnity for them.

2503. Mr. *Mitchell.*] Have you any idea what the amount of that is?—I should think it is at least equal to the amount of the light dues.

2504. What is the amount of the light dues?—The amount of the light dues upon our shipping is about 4,000*l.* a year.

2505. Mr. *Liddell.*] When you stated that in round numbers, you considered the total annual receipts of the Danish Government to be 220,000*l.*; did you include the dues upon the cargo and the light dues?—Yes.

2506. Mr. *Cardwell.*] Do you know the whole sum that the Danish Government derive from the light dues?—I think it is about 150,000 dollars.

2507. *Chairman.*] Do you know what we pay, because it was stated that we pay one-third of the light dues?—Our proportion of the light dues is nearly 26 per cent.

2508. That is one-fourth?—That is about one-fourth.

2509. Our shipping pays one-fourth of the whole amount received for light dues?—Yes, and if we look at the proportion of our shipping which passes the Sound, it appears to be a fair estimate; as from the tonnage of the ships, they must always pay the highest charge for light dues.

2510. Mr. *Bramley-Moore.*] Is not our tonnage in the Baltic declining?—It has declined since 1849. If a vessel of 10 tons passes the Sound, its name appears in the Sound list. If we take into consideration that one-fourth of

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the ships that pass are British ships, and that all these ships pay the higher rate of light dues, I do not think that 26 per cent. is an exaggerated statement.

2511. Mr. *Duncan.*] Do not all vessels above 40 tons pay the same?—Yes, but vessels under 40 tons pay less; and those vessels' names appear in the Sound List. It is quite clear that all our vessels must pay the higher rates.

2512. Mr. *Hutt.*] The plan made by Denmark is not a plan for commuting the Sound dues only, but the light dues also?—It is a plan for commuting the whole.

2513. Therefore, would not the lights upon the coast of Denmark be placed upon a footing different from those of any other state, because they would not be maintained by the state itself?—I do not think we should be able quite to say that they would not be maintained by Denmark.

2514. Do not you think we should insist upon Denmark keeping the lights in good order?—Yes, we should have that right, inasmuch as we have paid for them, but we should not have a greater right to do so than we have now; we have a right now to insist upon there being lights, as we pay for them, and we should have the same right to insist upon that, when we had paid a compensation for the light dues.

2515. Are not those lights now established by treaties?—Yes.

2516. And Denmark has no discretion over them; she is required by treaty to maintain them?—It is so with regard to certain lights which she agreed to establish in 1841; but there are many lights respecting which no particular engagements have been contracted by her.

2517. In 1841, was not Denmark bound by treaty to establish three additional lights?—Yes.

2518. But previous to that, was not she bound by treaty to maintain the light?—Yes, certainly.

2519. To maintain certain lights, as well as buoys and beacons?—Yes, certainly.

2520. The lights and buoys and beacons are no longer under the jurisdiction of Denmark, as those of other nations are, with respect to any other state in the world?—Perhaps not exactly so.

2521. Mr. *Chancellor of the Exchequer.*] Will you have the kindness to explain how the sum of 67,900 *l.* is obtained; is it calculated upon an average of years?—It is calculated upon an average of nine years.

2522. Do you remember which is the first year taken?—It is an average of years from 1842 to 1847, and from 1851 to 1853; there were three years omitted on account of the Danish War, not upon the principle that they reduced the amount of dues levied, but because it would alter the shares of each state.

2523. Do you think it is fair to calculate the present navigation in the Baltic upon an average, including the years from 1842 to 1847?—It was thought that the only years from which a calculation could be fairly made, were those effected by the present tariff.

2524. Taking that number of years, and the average payment for cargoes in your vessels and other vessels going both ways?—Yes, the average of the dues levied upon cargoes both ways.

2525. Exclusively under the English flag?—No, not exclusively under the English flag; but the average of the dues levied upon the cargoes of all vessels going from an English port to a Baltic port, and of all vessels going from a Baltic port to an English port.

2526. If a Prussian vessel imported goods into England and paid the Sound dues, would the dues paid by the ship be included in the 67,000 *l.*?—Half the dues paid upon the cargo would be included. Half would be charged to Prussia, according to the special arrangement, and half to England.

2527. With regard to vessels entering the Baltic, would you take exclusively goods carried in English vessels, or would you take goods coming from any English port?—Goods coming from any English port. If that arrangement was not made, Russia would not pay at all, because her proportion of ships is very small; we carry a great proportion of her goods. If the charge was all upon the ships, we should have to pay for the goods carried for Russia.

2528. Has not the principle of calculation been to consider the country from which the goods are imported, and not the flag under which the goods have been carried?—Precisely.

2529. *Chairman.*] Is not that upon the principle that it is the consumer in this

this country that pays the dues?—Yes; the consumer and the producer. The great object was to propose an arrangement in which all the Powers would agree. They felt that if they were to propose that the indemnity for the dues should fall upon the consumer, one nation would object; and if it were proposed that it should fall upon the exporter, another nation would object; and they thought that the only way of arriving at a practicable arrangement was to divide it between them.

2530. Mr. *Chancellor of the Exchequer.*] Have they no reference to the ships in which the goods were sailed?—None whatever.

2531. Mr. *Mitchell.*] In the calculation, are not the years 1848 and 1849 left out?—Yes; the years in which Denmark was at war with Prussia. I do not think that the amount of goods that passed the Sound was diminished in those years, but Prussia did not appear as a carrier.

2532. The proportion that was borne by Prussia in those years, upon that principle, would have been smaller than it now appears?—Yes, exactly so.

2533. *Chairman.*] Can you tell us who drew out the memorandum, signed "E," contained in the correspondence laid before the House of Commons?—That memorandum was drawn up by the Swedish Consul-general at Elsinore, who signed the Convention by which Sweden accepted the tariff of 1841. He was present at Elsinore when the tariff was revised, and he is well acquainted with the statistics of the Sound, having lived at Elsinore for many years. There is no person more competent to form an opinion upon the subject than he is.

2534. Mr. *Robert Phillimore.*] Are you in favour of the principle of redemption or not?—I am in favour of getting rid of the Sound dues as an advantage to my own country. I think we ought to get rid of the Sound dues if possible.

2535. Would you get rid of them by the method of redemption, or by any other method?—I do not know any other method by which we could get rid of them without violating our engagements.

2536. Would you prefer the redemption spread over a term of years or an immediate redemption?—That is a question for the convenience of the Government.

2537. Mr. *Milner Gibson.*] You mentioned that the transit dues were imposed in 1839; are you aware that the English Government entered a protest against their adoption at the time?—I am not personally acquainted with what passed in 1839.

2538. Have you not perused the correspondence between the Danish Government and our Foreign Office upon the subject?—I have, but not lately.

2539. Mr. *Mitchell.*] From what you have heard, should you say that it was an exaggerated statement of the loss to British shipowners and merchants caused by the detention of the ships at Elsinore, to say that it formed a tax upon them equal to the tax of the Sound dues?—Yes. It is difficult to form an opinion, because I do not know what they pay. There is no doubt that the ships are exposed to a great expense, as well as inconvenience, by the detention there. A case occurred to myself during the war. Several transports arrived at Copenhagen with troops on board. The captains had landed, and said they could not get through the grounds; and upon my own responsibility I was obliged to hire steamers for their being taken through, because I felt it was important that they should get to their destination. A merchant vessel would be exposed to the same inconvenience.

2540. Mr. *Hutt.*] Have you thought of the practicability of paying the light dues in this country, or at the port where the vessel arrives?—I understand that is considered impracticable.

Mr. *Joseph Berridge*, called in; and Examined.

2541. *Chairman.*] I BELIEVE that you have addressed a letter to me as Chairman of this Committee?—I did.

2542. And you alleged that you had some information respecting the object of this inquiry?—Yes. I have furnished you with a paper, in which I have given you the heads of it.

2543. Will you be so good as to state what it is you are able to tell the Committee upon the subject of the operation of the Sound dues?—The operation of the Sound dues generally creates a very great detention in point of time, and frequently a great risk from bad weather and from delay.

2544. Have you been engaged in the Baltic trade?—I have been engaged in

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the Baltic trade, inasmuch as I lived at Elsinore from 1801 to 1809, and from 1814 to 1819. The first seven years I was in a shipping agent's house, with the understanding that I was to become a partner, and the last five years I was a partner in another house for two years.

2545. You have been an agent at Elsinore?—I have been an agent at Elsinore.

2546. Can you confirm what has been said with respect to the detention at Elsinore, that it is considered an impracticable proposal; is it much longer than is necessary?—Yes, and it is attended, in autumn and in spring particularly, with very considerable risk in bad weather, and with much expense; and if it should happen that the captains of the vessels bring their own boats on shore with their own crews, and bad weather arises while they are detained on shore, then there is some risk to the vessel lying off; for the vessels must lie a long way in the offing.

2547. Have you ever heard of agents supplying ships with provisions?—Yes, it is quite a considerable thing. A great portion of their profit arises from that, particularly from the trade in spirits.

2548. Do not the ships bring out their spirits and provisions on board?—Yes; but they have their spirits cheaper there, and they also get fresh meat and bread occasionally cheaper. Spirits are much cheaper.

2549. Are there many other expenses that are really unnecessary which the ships incur there?—I have heard the evidence of Mr. Buchanan, but only in part; he is not aware that a considerable commission is paid upon the Sound dues over and above the commission nominally charged, inasmuch as if the actual exchange in Copenhagen should happen to be eight and a half dollars to the pound, they charge in drawing for their dues, very likely, eight; so that he has, certainly, five per cent. more upon the sum charged in that way in the shape of exchange. Then, again, I beg leave to call the notice of the Committee to this fact, that for all laden ships having general cargoes, it frequently happens that there are a great number of bills of lading: all the accounts are made out at the Danish Custom-house at Elsinore from the bills of lading; that is to say, there is a separate note for each consignee, and if the bill of lading contains different articles, the duty on each article is specified; therefore, if there be 40, 50, or 60 bills of lading (which is seldom the case in coming from the Baltic, I have known as many as 60 myself, with a large cargo of manufactured goods, a general cargo), it takes a long time, and therefore there is an unnecessary detention. Then, again, in bad weather, it happens very often that the captain, with his crew, being on shore, cannot get off on account of the badness of the weather, and there is a detention of the ship; and I have known that to be even of one or two days' duration in bad weather. Then there is the expense of boat hire to get those men off; the Danish boatmen make a heavy charge in cases of that kind; they naturally avail themselves of the pinch of the moment, and they charge, very likely, 50 dollars. And accidents occur also from slipping cables, when they cannot get under-weigh on account of bad weather; that is a great cause of inconvenience. I heard the remark, that the duties were always paid by the receiver; that is not the case, because a cargo of wheat, the consignment of which is to the agent at Elsinore, may be drawn for upon Hamburgh, or upon the parties in England. It is impossible for the Danes, or for any Government, to say what is English property, and what not. I should say that England has a much larger interest in this matter than any other nation, inasmuch as her consignments, are greater. And, moreover, there is a point that appears to me to be totally overlooked; I may say that two-thirds of all the cargoes to and from the Baltic are insured in England; and therefore the interest of England is much greater than that of any other nation.

2550. Do you refer to produce coming from the Baltic?—Both to that coming from and going to the Baltic, and to ships also. I heard also the remark that there were *ad valorem* duties on goods coming from the Baltic: I know of none, for all the goods coming from the Baltic have a specific duty, and are charged with a specific duty; they are almost all in the enumerated list, whether that duty would be 1 per cent., or less than 1 per cent., or more, I am not prepared to say; but all the heavy goods of Russia and Prussia are charged per ton, or per quantity in fact. Principally on the ground of the detention, and for the avoidance of maritime risks, I am strongly in favour of the abolition of the Sound dues, even at a large rate; not by capitalisation and purchase, but by an annual payment.

2551. Paid by the state here?—Paid by the state here; otherwise who guarantees the maintenance of the lights on each side of the Cattegat?

2552. Do you think it could be charged upon a particular branch of trade?—It should be charged upon each of those branches of trade; but otherwise, who guarantees that Denmark will maintain the lights?

2553. Will you state your opinion upon the question of how Denmark should be indemnified; whether the sum paid by this Government should be a capital sum, or an annual payment, and whether a rate should be made on the trade to bear the charge of redemption?—I should say that the Government should pay an annual sum, and then that the Government itself should charge upon the particular trade interested in it a certain duty.

2554. Do you see any inconvenience in charging it upon the trade?—No.

2555. How would you collect it?—In the same way that any other duty is collected at the Custom-house.

2556. The duties collected at the Custom-house are charges upon produce, but in this case the same produce may come from other parts of the world; how do you meet that difficulty?—It may come from other parts of the world, but this difference would be made: that if it is going, we will say, for consumption in Russia, the owner of the goods will eventually pay it.

2557. Supposing you import tallow from Australia and tallow from Russia, you only intend to charge the tallow which comes from the Baltic?—Yes, that only.

2558. Are you not aware that that is not the way the Customs duties are charged?—No, but there is a possibility of making a specific charge upon a trade of this kind.

2559. Do you believe that there would be no inconvenience to trade in consequence of that?—None whatever.

2560. Is it your opinion that we could not bind the Danish Government to maintain the lights, unless we paid them so much annually?—I think an annual payment is the best plan.

2561. Mr. *R. Phillimore.*] Do you think it is the best plan, because the Danish Government would not otherwise maintain the lights?—I do not say that the Danish Government would not otherwise maintain the lights; but it would not be so much their interest to maintain them efficiently.

2562. Would not it be their interest to maintain them for their own trade?—The trade of Denmark itself, I think, is not sufficient to induce them to maintain the lights efficiently.

2563. *Chairman.*] Is that the reason of your recommending an annual payment for the particular purpose of maintaining the lights?—Yes; and the possibility of Russia succeeding to the Danish crown, in which case England might have to pay the money over again.

2564. Might not we redeem the charge for the other dues independently of the light dues?—I have always thought that originally these dues were charged for the maintenance of those very lights; during the whole time that I was in Denmark, I never had any reason for thinking anything else.

2565. Mr. *R. Phillimore.*] Is not that a matter of history?—Yes.

2566. Was not it a seignorial right originally?—Yes; but they cannot maintain that, because the Belts are open.

2567. *Chairman.*] Has not the number of agency houses at Elsinore much increased since your time?—Not much. Mr. Buchanan stated that there were six English houses; to my knowledge there are 16. I have here what is called the mercantile calendar (*producing the same*).

2568. Mr. *R. Phillimore.*] Are you conversant with the effect of the new tariff?—No; it is since my time.

2569. *Chairman.*] What is that calendar?—It is an account of the duties and the shipping of Denmark at the various ports, and mercantile houses.

2570. Mr. *Liddell.*] Is it an official document?—It is an official document. This is for 1852. There is a list of the number of agents now residing at Elsinore.

2571. *Chairman.*] It has been stated here that many of these agents make 2,000 *l.* a year; is it within your knowledge that the annual profit of that business is so large as that?—There are not many of them who will make that sum; but some two or three will.

2572. Mr. *Mitchell.*] Could you form any estimate of what are the average annual

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annual profits made by all those agents?—I should say 1,500 *l.* a year would be the very outside. I know some who must make 5,000 *l.*; but then it may be argued that the whole of that is not from the ship agency business.

2573. *Chairman.*] But is not it connected with the detention of the vessels at Elsinore?—It is mostly connected with that detention. Very few of them have any other trade; I do not think there are five of them who have.

2574. Do you know what proportion of the amount charged by the Government they actually receive. It has been stated that the Danish Government do not get more than 60 per cent. of the money paid at Elsinore?—I should say the Government got much more. The officers of the Sound Custom-house are mostly paid by fees; there are fees paid to translating officers, fees to inspectors, and fees of various descriptions; and if those fees do not suffice to pay the whole of the officers, they go a great way towards it. I should think that in the room of 60 per cent., the Danish Government got more than 80.

2575. Do you think that they get that proportion of what the trade pay at Elsinore?—Yes, (in Sound dues).

2576. Would not those fees appear to be considerable according to the estimation of the profits of the agents?—Yes; but the profits of the agents are derived mostly from supplies to the ships, and not from the Sound dues.

2577. Mr. *Mitchell*] Which supplies would not be furnished to the ships if they were not detained at Elsinore to pay the Sound dues?—No; certainly not.

2578. Mr. *R. Phillimore.*] The supplies are furnished in consequence of the detention?—Yes.

2579. *Chairman.*] What is the population of Elsinore?—The population, I believe, is from 7,000 to 8,000.

2580. Mr. *R. Phillimore.*] Are there any merchants there who are not agents?—Some three or four of them.

2581. Are you speaking of English merchants?—I think there are no Englishmen at Elsinore who are not agents.

2582. Mr. *Mitchell.*] What is the number of agents at Elsinore by your list?—About 40.

2583. If they make upon an average 1,500 *l.* a year, would not that be a tax upon the trade of 60,000 *l.* a year?—No; for that would not fall on England, and again, part of that would be the just profit upon their goods transactions.

2584. Mr. *R. Phillimore.*] Do not these goods transactions arise out of the detention at Elsinore?—Yes, they do.

2585. Are you connected at present with any house at Elsinore?—Not at all.

2586. Then you are speaking principally from your knowledge acquired during the time you were there?—Yes: I left there in 1819 or 1820.

2587. You are not enabled to give the Committee much information as to the state of things after 1819?—No; I heard Mr. Buchanan say that the trade might go through Sweden. I beg leave to differ most strongly from that opinion. I know of no mode of its going through Sweden. The Götha Canal could not act in that way. No Baltic trade of any magnitude could go that way.

2588. Do you say that the goods could not pass through Sweden is on account of the size of the canal?—Yes.

2589. What amount of tonnage could pass by the canal?—I cannot positively say, but I am quite convinced that no ships of any size could pass through.

2590. Could ships of 70 or 80 tons pass through?—Yes.

2591. What tonnage could not go through?—I should think that ships of 200 tons could not go through. I cannot positively say so; but I should think not.

2592. Do you know what is the average of the tonnage which passes the Sound?—I should suppose that the average tonnage of vessels going to and from the Baltic would be full 200 tons; because there are vessels of 300, 400, and 500 tons; but there are a great number of Dutchmen, Danes, and Swedes that are smaller.

2593. What is the average tonnage of our vessels that go through the Sound?—The average tonnage of our vessels going through the Sound would be fully 200 tons.

2594. What time does the transit by the Swedish canal take?—I cannot say.

2595. *Chairman.*]

2595. *Chairman.* Are there any further observations which you wish to make to the Committee?—I think not; I think that I should refer to my letter to Lord Clarendon. Mr. *J. Berridge.* 11 July 1856.

2596. Have you stated here all that is included in that letter?—Yes; any observations that are contained in that letter I hold myself bound by.

Martis, 15° die Julii, 1856.

MEMBERS PRESENT.

Mr. Villiers.	Mr. Duncan.
Mr. Bramley-Moore.	Mr. Hutt.
Mr. Liddell.	Mr. Mitchell.

THE RIGHT HON. C. P. VILLIERS, IN THE CHAIR.

Thomas Matthias Weguelin, Esq., called in; and Examined.

2597. *Chairman.*] WHAT is your firm?—J. Thomson, T. Bonar & Co. *T. M. Weguelin*, Esq. 15 July 1856.

2598. Yours is a Russian house, I believe?—Yes, we chiefly trade with Russia.

2599. I presume that you have had occasion to consider the operation of the Sound dues on that trade?—I have often heard the subject discussed.

2600. Can you inform the Committee whether it is attended with much inconvenience to your trade?—I think the inconvenience very great to the shipping; they are detained very often 24 hours, waiting for the declaration of the ship and cargo, and they may frequently lose a wind, and I think there are other objections with regard to the calling of the shipping at Elsinore. The captains get ashore, and very often they are detained there longer than their business requires.

2601. Mr. *Hutt.*] It is unfavourable to ship discipline?—I think very prejudicial.

2602. *Chairman.*] This has been brought under your observation; have you had occasion to hear also that vessels have been sometimes detained as long as 24 hours before they get clear?—Yes, I have heard of it constantly; and I can remember that not many years ago that happened to myself before steamers were used in the navigation of the Baltic; the captain called there, and procured spirits, and was drunk all the way up to St. Petersburgh. I believe that is still not uncommon.

2603. The ship was not lost?—No; luckily it was fair weather; but that is the objection of calling at those ports.

2604. Is not 24 hours a considerable detention in such a voyage as that?—Yes; it may be of great importance.

2605. What is the length of the voyage?—About three weeks; from a fortnight to three weeks by sailing vessels.

2606. Is it the same for returning?—About the same; it is a very quick voyage to be made in 10 days, and it is about an average, I think, of three weeks.

2607. That detention would arise to steamers as well as sailing vessels, would not it?—Yes; I do not mean to say that it is always a detention of 24 hours; but it may so happen.

2608. Are not steamers navigated at a much greater expense than sailing vessels?—Of course.

2609. And, therefore, the effect of the Sound dues would be felt more now than it was formerly as steamers are more employed?—Yes, I should say that the detention of shipping at Elsinore really is rather a grievance.

2610. Do you know anything of the other inconveniences that have been mentioned here; the superfluous charges made by the agents?—Not personally; I have not had experience in ships of my own, but I can well understand that it is a very objectionable thing to have a ship calling at a place of that description; there must be always charges run up against the ship.

2611. Are you not enabled to give the Committee any precise idea of the extent of those charges beyond what are legitimately required?—No, I have no case that I could give to the Committee exactly.

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2612. Can you inform us whether the dues themselves are levied upo any fixed principle, and whether they fall injuriously upon any particular class of goods?—They have always appeared to me to be arbitrary; that is to say, not governed by the value of the goods exactly.

2613. Are they not levied differently according as they are upon enumerated or unenumerated articles?—We always examine the account by the tariff which is called the Sound Dues Tariff.

2614. You have not discovered any fixed rule upon which they are levied?—No, I cannot say that I have; the dues are of so small importance that it is not a matter which I have very narrowly examined, as far as regards the charge upon the goods imported from Russia.

2615. It purports to be one per cent., does not it?—I had no idea that it was fixed upon that principle; I should say in many cases it must be much less than one per cent.

2616. What goods are you referring to?—Upon tallow I should think it is less than one per cent.

2617. You are referring to goods exported from Russia?—Goods exported from Russia and imported into England.

2618. Mr. *Hutt.*] Do you ever import any corn?—Yes.

2619. Is the duty upon corn less than one per cent.?—It varies, of course; but I should say it is very much less than one per cent. The whole amount of dues levied upon Baltic produce imported into England is, I believe, under 80,000 *l.* a year, and the importation must be very considerably more than 8,000,000 *l.*

2620. *Chairman.*] Are you referring to dues paid upon goods in British vessels, and entered at Elsinore as English goods?—No; I am referring to goods under whatever flag they may be imported from the Baltic into Great Britain.

2621. Do you suppose that, in the case of a Swedish vessel bringing Russian produce, it would be entered at Elsinore as English goods, or goods exported into England?—The dues are paid on the goods, and an account is transmitted by the agents to their agents in London; they free the goods, and present the bill upon the parties owning the goods. The ship has nothing to do with the payment of the Sound dues upon the goods.

2622. The agent, then, is the person who knows about the destination of the goods is?—He is the agent of the merchant.

2623. And he draws upon the consignee?—He draws upon the consignee.

2624. Mr. *Duncan.*] Can you state the tariff charged upon flax and hemp, and codilla?—I think I have some accounts of those very articles. Upon 16 bundles of hemp, weighing 995 ship pounds, the charge is 16 rix-dollars, the value of which sum in pounds sterling is 4 *l.* 3 *s.*

2625. What is the value of that quantity of hemp?—It would be 500 *l.*

2626. Then upon a quantity of hemp worth 500 *l.* you pay a tax of 4 *l.* 3 *s.*?—Yes, including the commission; the commission and postage are the only charges extra. I have an account of flax here, but I am afraid I cannot tell the value; there are various kinds of flax. I have here white flax codilla, three tons and a half, the Sound dues upon which are one specie rix-dollar and 38 stivers; and then, again, about 28 tons of flax, upon which the charge is 31 specie rix-dollars, 32 stivers.

2627. What would that be in English money?—That would be about 7 *l.* upon the value of the 28 tons of flax.

2628. Supposing flax to be worth 32 *l.* a ton, that is 900 *l.*, upon which you pay 7 *l.*?—About that. Here is one on copper; the weight was about 68 tons, upon which the charge was 55 *l.*

2629. On what value?—About 6,700 *l.*; it comes somewhat under one per cent.; copper being a valuable article. It was about 1 *l.* a ton, copper being worth 100 *l.* or 120 *l.* a ton; it is about the same per-centage as upon flax and hemp.

2630. *Chairman.*] Do you know how long it is since we imported copper from Russia?—We imported a quantity during the war even. This which I have referred to, is copper from Russia by the Eagle, imported the 26th December 1855; it was bought before the war.

2631. How long have we been in the habit of importing copper from Russia?—We have always imported copper from Russia; ever since the discovery of the copper mines in Siberia.

2632. Is copper named in the tariff?—That I am not aware of.

2633. Are

2633. Are you aware that there are some of the articles which are enumerated in the tariff, with specific duties attached to them?—I am not.

2634. And that there are others which are called unenumerated articles, upon which we are told that an *ad valorem* duty of one per cent. is imposed?—Yes.

2635. Is copper among the enumerated articles?—I am not aware,

2636. Have you ever imported copper?—I have.

2637. Do you know how it is rated?—I received an exact account of 7,500 ingots of copper, weighing 1,341 *c.* 24 *s.*, upon which the duty is 223 specie dollars, 26 stivers, which is reduced to rix-dollars 461, making at 28 ¾, 55 *l.* 4 *s.* 6 *d.*

2638. Can you tell us whether that is charged by weight, or according to the value?—No, I cannot. Our practice is always to refer to the tariff of the Sound dues to check it; we do not take notice much of the principle upon which it is levied, understanding that the tariff has been approved by the different Governments interested in it.

2639. Are you aware that the tariff that used to exist was revised in 1841, when a fresh treaty was made between this country and Denmark?—No, I was not aware of that.

2640. What is your view as to the way in which these dues fall; do you consider they fall upon the country that imports the produce?—Certainly.

2641. Do you consider that their operation upon Russian produce coming to this country is that the importer pays, and that they fall upon the consumers of the produce?—I should say that it falls upon the goods, and naturally upon the consumer.

2642. What is the produce chiefly imported from Russia?—Tallow, hemp, flax, corn, seed, and wood, all articles of very general consumption.

2643. Would you not say, peculiarly so?—Peculiarly; the consumption is not confined to particular classes; for instance, tallow is consumed by every class.

2644. You would say that any diminution of the price of that article would be felt generally by the consumers?—I think it would be felt by the great body of the consumers in Great Britain.

2645. Do you know what proportion of the produce of Russia that is exported from the Baltic comes to this country?—I can only state my impression to be that it is fully one-half.

2646. It has been stated to be 3-5ths; do you think that correct?—I do not think that excessive.

2647. Do you know what proportion of the imports into Russia come from England?—Not a very large proportion comes direct from England; but a great proportion of their imports is derived from British capital; the sugars that are sent, for instance, to Russia, are purchased by British merchants, and re-sent up there.

2648. In fact, we convey their produce?—Yes.

2649. Do you consider that the Sound dues which are directly charged upon the goods fall upon the consumers?—I do.

2650. You may draw a distinction between ships and goods, inasmuch as the Russian consumer does not pay the charge upon the ship, but the British shipowner?—Inasmuch as an increase of the freight is a charge upon the ship, it must fall upon the consumer; it must fall upon the goods carried in that ship.

2651. But in distributing the dues between the Russian and English public, would not you say that the Russian consumer does not pay the dues that fall upon the ship when the produce comes from some other country?—The Russian consumer would have to pay the dues which fall upon the ship for all goods imported by that ship, because it would be an element in the charge of freight; and of course the ship having to pay a certain amount of dues, would charge a higher freight.

2652. But whereas the agent transmits his account to a Russian consignee, and he does not include in that account what has been paid by the ship, does not that make a distinction?—The incidence is different; the ship pays a certain portion, and the goods pay a certain portion.

2653. In the one case it is the British shipowner that pays, and in the other the Russian importer?—The British shipowner pays in the first instance, but the British shipowner of course charges a higher freight in proportion.

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2654. Mr. *Liddell.*] In the event of the Sound dues being abolished, do you think there is any probability that the Baltic producer might ask a higher price for his produce?—I think it could hardly affect the price; the value of the Sound dues is not very great, and the price depends more upon the demand and the supply.

2655. Are there not a certain number of Baltic articles that keep almost a monopoly of price in the market; are there not certain descriptions of Baltic timber with which no other foreign timber can compete?—I should hardly suppose there is a monopoly, or anything approaching to a monopoly, even in timber; the Baltic timber is very much preferred to others, but I should suppose that Norwegian timber imported from this side of the Sound would be equal in quality to it.

2656. Is it not very superior to any timber of a similar kind that can be obtained from America?—It is; the red deals are superior, and generally preferred to American timber.

2657. *Chairman.*] Have you anything to do with the importation of timber; do you know how the duty is levied?—No; timber is not an article imported from St. Petersburgh much.

2658. Are you aware of the duties being levied unequally upon Russian and Prussian timber?—I cannot say.

2659. Mr. *Mitchell.*] What is your general opinion as to the incidence of the Sound dues as a tax upon the imports from the Baltic to this country, whether it falls upon the producer, or the exporting merchant, or the consumer, or, if divided among them, in what general proportion does the tax fall?—I conceive that it falls in the ordinary manner upon the consumer, and I think that in importing merchandize, it is a charge which must add to the price of the merchandize, and to that extent must fall upon the consumer.

2660. In your long experience as a merchant at St. Petersburgh have you not invariably in your calculations of the cost of articles to be delivered into this country included the Sound dues as a specific charge?—Always; it is an element in the price.

2661. So that you have regulated your own price in this country by a calculation based upon the payment of the Sound dues?—Entirely.

2662. And if the Sound dues were abolished, you would reduce the price to the same extent?—To the same amount.

2663. Taking the general competition of the Baltic and other countries into account, is it your impression that, supposing the Sound dues were abolished in the case of exports, the Russian producer would be enabled to get the advantage of it, and not the British consumer?—In certain seasons he might; but in others I think there are so many competing producing markets now, that I conceive that it would resolve itself into a question of supply and demand of all the world to this country, rather than that the price would be fixed by the alteration of a charge so small in extent as that of the Sound dues.

2664. Has Russia the exclusive supply of any product?—No; certainly not.

2665. During the war, did we derive the supplies which we generally got from Russia from other parts of the world?—We derived substitutes for those supplies. Not that we had derived from Russia the same articles; for instance, for hemp, we have imported a great deal of various Indian fibres, which took the place of hemp; but we have also imported a great deal of Italian hemp, and we have imported tallow from South America and from Australia. Our chief supplies of flax, I believe, are derived from the Baltic; a great deal of flax comes from the Baltic.

2666. Under those circumstances, is it likely that they would increase the price merely upon being relieved from the payment of the Sound dues, if they were exposed to competition?—I think it would hardly tend much to the advantage of the producer there; my own opinion is, that it would rather relieve the consumer than the producer.

2667. The producer knowing that the consumer now pays the price of the article, plus the Sound dues, the Sound dues being reduced, would the producer lay them on to the price of the article?—Of course he would lay them on if he has the power of getting an extra price; but my doubt is, whether the markets would be so affected as to enable him to get that extra price.

2668. He has not a market so exclusive as to enable him to do it?—

2669. Mr. *Mitchell.*] Your opinion is, that a large amount of the Sound dues would

would fall to the benefit of the consumer, and not of the producer?—That is my opinion.

2670. Mr. *Liddell.*] You have told us that there is certain competition in other places for the supply of the English market with articles produced in Russia; take the case of tallow: can you tell us what proportion the amount of tallow exported from Russia bears to the whole amount of tallow imported into this country?—I should think that they are as two-thirds to one-third; the Russian tallow being the proportion of two-thirds to one-third to that coming from other quarters.

2671. Does not the largest proportion of imported tallow come from Russia?—The largest proportion.

2672. Mr. *Bramley-Moore.*] Does not it fetch a higher price than the produce from other quarters?—No; I think that Australian tallow is as valuable as the Russian tallow.

2673. Mr. *Mitchell.*] What would be your estimate, taking the total consumption of tallow in this country, of the total consumption of foreign tallow, as compared with the home produce?—I suppose the home produce must equal, if it does not exceed, that derived from importation.

2674. *Chairman.*] Do the Russians impose an export duty upon all their produce?—They do.

2675. For the purpose of revenue?—For the purpose of revenue.

2676. Mr. *Mitchell.*] I think there is a larger amount of export duty in many cases than the Sound dues?—Considerably.

2677. Mr. *Bramley-Moore.*] With regard to the production of tallow at home, has not that been very much affected by the rise of price of late years?—I believe that the production of tallow at home depends very much upon the seasons, and very much upon the quantity of tallow produced by each beast; it makes a material difference whether the beast dies fat or lean.

2678. Mr. *Mitchell.*] Has not foreign tallow an active competition to sustain with that produced at home?—It has.

2679 *Chairman.*] Have you any opinion as to the prospects of our trade with the Baltic; do you think it is increasing, or will increase?—No; I do not think it will increase much.

2680. Has it not increased of late years?—It has not.

2681. Taking the time before 1853, has it not increased?—No; I think it has not increased taking the time before 1853, with the exception of corn; the trade has increased in corn from the abolition of the Corn Laws; but in other articles I think it has remained stationary for many years.

2682. Has not there been a reduction of the duty on timber?—In the timber trade there has been an increase.

2683. Do you mean then that the general consumption here has not much increased?—Yes, it has. There has been an increase in linseed, which is a novel article rather; but in tallow, hemp, and flax, which are the principal articles of Russian production, I should say the increase has been on the average of years hardly appreciable.

2684. Mr. *Mitchell.*] Has that arisen rather from the extra consumption of those particular articles in France and Germany and other countries who have taken more of the produce of Russia which we use?—Yes, that is possible.

2685. *Chairman.*] You speak only of the North of Russia?—Yes.

2686. Do not we import linseed from the south?—We do. The trade in linseed is almost a new trade in Russia. I should think it does not date for crushing purposes much above 18 or 20 years; the supply of seed from Riga is older.

2687. Do you know anything about the export of coals to the Baltic, whether the export of coals has fallen off of late years?—It has very much increased.

2688. Has not it enormously increased?—It has very much increased. The consumption of coals in Russia has increased for the purposes of manufacture, and for steamers and things of that kind; and also for household consumption.

2689. Do you know anything of the export of iron for railways?—That of course is on the increase, because they have railways in progress, which they cannot supply from their own iron works, and they must get it from this country.

2690. Do you know anything of the export of machinery?—The export of machinery has also increased very much. They profess to make engines in Russia, but at the same time they get a law passed, which allows them to import parts of engines, and then they import all the parts and put them together in Russia, which is called making an engine.

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2691. So that the law is evaded, and we send out complete machinery?—I think we only send out the parts, but it is in reality complete.

2692. Under those circumstances would you adhere to the opinion that our trade in the Baltic is not likely to increase?—That is rather a large question. The increase of trade with Russia depends very much upon Russia's means of paying for it; the exchanges generally speaking are now rather favourable to Russia; during the shipping season they become rather favourable to Russia. If our trade increases very much, it must be by their reducing the duties on the articles which we import.

2693. Are you aware of the calculation that has been made by the Danish Government of what we pay for Sound dues?—I have seen a table of that sort.

2694. It is about 72,000 *l.* a year?—It is about 72,000 *l.* a year upon goods imported into this country from the Baltic through the Sound.

2695. And that also includes what the ships have paid?—That makes about 7,000 *l.* or 8,000 *l.* in addition.

2696. From your knowledge of what is paid by Baltic vessels, can you form any opinion as to the probable accuracy of that return?—I do not think it excessive by any means.

2697. Have you any reason to think that it is under what is paid?—There is an impression abroad that the Danish Government have not returned the whole amount of their receipts.

2698. Do you mean of their receipts from this country, or generally from all other states?—Generally; I cannot say that there is any foundation for that, but there is generally an impression that they have received more from those Sound dues than what they have publicly stated.

2699. This would hardly be the moment for making an incorrect return; seeing that it is proposed to capitalize that annual payment, would she not make it as large as she could?—I think so; and therefore I am rather inclined to think that that impression is incorrect.

2700. Mr. *Mitchell.*] Is it your opinion that it would be for the interest of this country, as a nation, to capitalize the Sound dues upon that estimate?—Provided you get rid altogether of the annoyance of ships being stopped at Elsinore it would; for I conceive that you would only spread the incidence of the tax by capitalizing it upon the whole mass of consumers of this country, instead of its falling, as it does now, upon a certain portion of those consumers who consume Russian produce; but inasmuch as Russian produce is of such general consumption, the different incidence of it is of very little importance.

2701. Supposing that by capitalizing the tax you got rid of the detention at Elsinore, is it your opinion that in a national point of view it would be for the interest of this country to make a fair compromise with Denmark?—I decidedly think so; I think it would be a great advantage to avoid the stoppage at Elsinore, provided the Danish Government undertook the lighting and buoying of the passage, and so on (which they do now), without the detention of the vessels.

2702. Mr. *Liddell.*] Do you think there is any danger, if we were to indemnify Denmark, by paying down a large sum of money for those dues, she might not raise a considerable revenue by a transit duty upon goods passing by her railways?—I should hardly think so, as far as Russian produce is concerned; they would never be carried by the railway; it never would pay for transhipment, nor can I understand exactly of what nature the goods would be that would cross the land by rail.

2703. Are there not a great number of goods carried at this moment by the Hamburgh and Lubeck line?—I should think very few of any importance are carried by that line to the Baltic.

2704. And again by the Tonningen and Flensborg line; is not that extensively used in the conveyance of certain articles?—They are carried that way for the consumption, I presume, of Denmark, but not for the supply of the countries in the Baltic.

2705. Mr. *Mitchell.*] Do not you ship indigo to the Baltic?—I do.

2706. Have you never tried the transit by railway in preference to shipping; that is to say, transit by steamer to Hamburgh, and afterwards in another steamer to St. Petersburgh?—Never; I should say that the damage in unloading the vessels and shipping upon the railroad, and the risk and damage, loss of weight, and risk of breaking in the various modes of conveyance over land, would far outweigh

outweigh any advantage you would get in avoiding the Sound dues, besides the expense of transit.

2707. Are you aware that the Sound dues upon indigo are very heavy?—Indigo is a valuable article.

2708. Is indigo one of the articles in the tariff?—I conceive so.

2709. The rate with reference to the value is very high?—Yes; that is a charge upon the Russian consumer.

2710. *Chairman.*] Do you send goods by railway?—No.

2711. Do you import them by railway?—No.

2712. Why is not flax, or hemp, or indeed tallow, sent by railway, seeing that they pay no transit duty?—There would be no object in their doing so.

2713. Do not they pay Sound dues?—They do pay Sound dues; but the expense of unloading the flax or the hemp, and then conveying them by the railway, and again reloading them on the other side in order to bring them to England, would far outweigh the Sound dues charged upon them.

2714. But the fact is undisputed that the transit duties were imposed for the protection of the Sound dues, which must arise from an apprehension on the part of the Danish Government that goods would go by railway if they did not impose the dues?—I suppose that is so; but I do not think that, practically speaking, even if there were no transit duties upon the railway, bulky articles of Russian produce, or Baltic produce, generally speaking, would be carried by any Danish railway.

2715. Would that generally apply to manufactured goods, or fine goods of that sort, sent from this country to Russia?—We send very few now.

2716. It was stated before this Committee, that British produce coming either from England or from the British dependencies to the amount of a million and a half are shipped to Hamburgh, and are then put upon the railway, and reshipped at Lubeck; do you think that an accurate statement?—I should have thought it very much in excess as regards Russia. I should have thought it even in excess as regards the Baltic generally; but there may be that amount to the Baltic generally.

2717. Do you differ in opinion from another witness, who stated that if there were no transit dues and no Sound dues, the trade would chiefly go by Hamburgh and Lubeck?—I do; I think that the trade would be carried direct in that case.

2718. Mr. *Mitchell.*] Have you made any shipments of goods to St. Petersburgh since the war?—I think not.

2719. Has your attention been turned to the difference between sending by railway and avoiding the Sound dues, and sending by ship?—No; my attention has not been turned to that.

2720. Mr. *Duncan.*] Could you put any money value on the loss sustained by British vessels from the detention at Elsinore?—You may take it on the average as nearly one day in 21; I should think it is an addition to the voyage very often of a day.

2721. Do not you very frequently find that the captain loses his passage by that detention of 24 hours?—Frequently he loses his wind, and of course is detained.

2722. Would you think that it is equal to the amount of the dues paid upon the ship at the Sound?—It is very difficult to estimate the value of despatch; I attach a high value to it.

2723. Could you give the Committee any opinion as to the money value of the detention?—If you take it as one day, in a voyage of an average of three weeks, and you reckon the interest upon the goods which is lost during that day, and also the charges upon the ship, which are increased, I should say that it would amount to a very considerable sum.

2724. Would you think it equivalent to the other charges upon the vessel?—I should think so.

2725. *Chairman.*] Have you not a steamer of your own?—I have not one in that trade at present.

2726. Do you know what the cost of navigating a steamer is per day?—I cannot speak off-hand upon it; it depends upon the tonnage.

2727. Is it 20 *l.* for the steamers employed in the Baltic trade now?—£. 20 is not in excess.

2728. Then that would be 20 *l.* lost in a day?—Yes; but a steamer is not detained so long as a sailing vessel. I do not mean to say that the lowest time that a vessel

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a vessel is detained is 24 hours, but rather that you may take as the average detention 24 hours.

2729. Does not it depend upon the cause of detention; are there not a variety of causes which have been mentioned; for instance, a great number of ships arriving at the same time, or the vessel arriving at a time when the custom-house authorities are not attending, which would apply to steamers as well as to sailing vessels?—Yes, the arrival at night of course would cause detention. I should think that the average is 24 hours' detention to all vessels passing the Sound.

2730. Mr. *Duncan.*] Suppose a steamer going out with a general cargo, it must have various bills of lading, and the more numerous the bills of lading the greater the detention; is not that so?—Certainly.

2731. Mr. *Liddell.*] What is the amount of Sound dues paid upon British ships?—I think it is about 7,000 *l.* or 8,000 *l.* a year.

2732. Mr. *Bramley-Moore.*] Supposing 4,000 vessels at 5 *l.* each, which would be a moderate estimate of the expense caused by the detention, that would come to 20,000 *l* alone; therefore at a most moderate calculation the mere detention would be 250 per cent. more than the actual dues on the ships; is not that so?—Yes.

2733. Would you consider 5 *l.* an excessive allowance on each vessel?—No, I should think it comes to that.

2734. Do you think that that would be an under-estimate?—Yes. There is no doubt that the detention is of more importance than the dues; the dues are in some measure a charge for lighting and buoying the passages, and the various advantages given to shipping by the Danish government.

2735. *Chairman.*] Supposing those dues were to be redeemed, and that the Government were to seek to recover what would be so paid to the Danish government by a charge upon the trade, do you think that that could be done without great inconvenience?—I think it would be very objectionable; it would amount to levying a small duty, a fractional duty we will say, upon various articles now perhaps almost free of duty; upon hemp it would be the merest fraction per ton.

2736. That is upon articles coming from the Baltic?—That is upon articles coming from the Baltic; it would cause great difficulty and annoyance in levying.

2737. Do not all those things pay some duty on entering England?—Yes, they pay 1 *s.* a ton.

2738. Mr. *Mitchell.*] Do not hemp and flax pay a duty at the present moment?—I think they pay 1 *s.* a ton.

2739. *Chairman.*] Might not corn and timber have a small additional tax to pay to cover this charge for a certain number of years, to indemnify the Government for any payment immediately made?—I think it would be a great annoyance to the trade; I question much whether it would be effective, or whether the Government could raise the duty very satisfactorily in that way.

2740. Is not it the fact that it would be very small, and not worth evading on goods which actually now pay the duty, which are entered at the Custom-house, and have to be valued?—No doubt.

2741. Mr. *Mitchell.*] Would not it be a differential duty upon hemp, flax, and tallow, and so forth, coming from the Baltic, as compared with that coming from other countries?—Yes, it would.

2742. *Chairman.*] Is not that, more or less, the operation of the Sound dues?—That is the operation of the Sound dues.

2743. Mr. *Mitchell.*] Do not you, from your experience, find that the rates generally from the Baltic being low, the great object of the British shipowner is to make as many voyages as possible to the Baltic in the year?—Certainly, everything in the sailing of ships profitably depends upon despatch.

2744. For instance, if a sailing ship could not make three voyages in a year to St. Petersburgh, would it pay?—I should say certainly not. If it only made two voyages to St. Petersburgh in the course of a year, it would be a losing concern.

2745. Is not it the third voyage which decides the question of profit or loss?—Certainly.

2746. Mr. *Liddell.*] In the event of this money being paid in the first instance from the public resources of this country, in what shape should it be levied?—I think the only shape in which they could levy it would be as an import duty upon the goods coming from the Baltic.

2747. Would

2747. Would the trade make any serious objections to that tax, or would the advantage they derived from freedom from this duty be an equivalent to them for it?—I must distinguish between the shipowner and the merchant. The shipowner would derive considerable advantage from avoiding the detention of the ship; to the merchant it would be of little importance, except that he gains somewhat by avoiding the detention of his goods at Elsinore.

2748. So that it becomes, in fact, more a shipowner's question than a merchant's question?—I think it does.

2749. Do you think that it is fair to tax the country at large for a payment made, for the benefit of a certain class, namely, the shipowners?—The shipowner, considering the charges which he has to bear, must be remunerated for them in the freight which he charges; the freight is a charge upon the goods, and the charges upon the goods are borne by the consumer; so that eventually the thing is much the same. However you burden the freight, at last it must be paid by the consumer.

2750. We have had it in evidence that the Sound dues form an almost imperceptible item in the freight charged in the Baltic; is not that so?—No doubt; but it must be considered in looking to the charges of sailing ships to the Baltic, and of course the freight at which the ship can be profitably sailed must depend upon the charges which it is exposed to.

2751. In the event of the Sound dues being abolished, the freight would be less?—Yes.

2752. Mr. *Mitchell.*] Would not more ships be willing to go to the Baltic in consequence of the abolition of the Sound dues upon ships, and in consequence of avoiding the detention?—I think so; more in consequence of avoiding the detention, than of freedom from the Sound dues.

2753. Mr. *Duncan.*] May not the detention at Elsinore make all the difference, whether the vessel should make two or three voyages in the season?—It may, certainly.

2754. So that is a question whether the trade is worth following on account of the detention?—It certainly is so.

2755. *Chairman.*] Are you aware of any advantage which Russia has by any arrangement with Denmark in passing the Sound; does she pay less dues than other states?—No; my impression is, that the dues levied upon produce going into Russia are rather heavier than the dues paid upon Russian produce outwards.

2756. She has no privilege in that respect?—I think not.

2757. Do you know anything of the agents at Elsinore?—I am acquainted with our own agent.

2758. Are you aware that there are nearly 40 there who live entirely by that business?—I am aware that there are a great many. Perhaps I might be allowed to say that I think that in case the Sound dues were capitalised, you would deprive many of those men entirely of their occupation; and I think it might be decidedly represented to the Danish Government that in the opinion of this country some compensation should be made to them.

2759. Mr. *Mitchell.*] By the Danish Government?—By the Danish Government.

2760. *Chairman.*] They live upon the trade which is obliged to stop at Elsinore?—They live upon the trade which is obliged to stop at Elsinore. They established themselves there upon the understanding that the dues were levied by treaty, and that of course they would not be abolished

2761. They have a vested interest in their continuance?—They have a vested interest in them.

2762. By a mercantile circular for 1852, they seem to be 50 in number; is that the case?—I was not aware that there were so many as that.

2763. We have been told that their profits average somewhere about 1,000 *l.* a year each; does not that give some idea as to the excessive charge made upon the trade over and above what is claimed by Denmark?—Yes; I think the charges are objectionable in many cases. They have a great deal to do in following up averages; and the trade is by no means, generally speaking, satisfied with the conduct of the agents at Elsinore when ships get into difficulties. I think that, occasionally, more is made of those difficulties for the profit of the agents than is advisable.

2764. Will you state what you refer to in saying that the trade are not satisfied

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satisfied with the conduct of the agents with regard to averages?—What I mean is, that in the case of vessels getting into distress, many agents at Elsinore are very apt to make a profit by that distress, rather than to expedite the vessel as quick as they might otherwise do.

2765. What power have they for that purpose; how does any ship in distress become dependent upon any agent at Elsinore?—Vessels get ashore at various places not far from Elsinore; Elsinore is the nearest port from whence the agent supplies them with money, and being the consignee of the ship at Elsinore, he conceives himself empowered to deal with the vessel under those circumstances, and assumes that authority over the ship he is the consignee of, I think, for that purpose in cases of difficulty.

2766. Then in proportion to the risk you are obliged to pay?—Yes; advantage is taken very often of those circumstances.

2767. Mr. *Bramley-Moore.*] Is not it the fact, that, in repairs, the more money they have to spend, the more commission they get?—Yes, it is their interest to increase the amount of expenditure.

2768. Is not that the case all over the world?—Yes. I may state that there are exceptional cases, where certainly the agent at Elsinore is of great use in controlling the charges of local persons where a vessel is stranded, and it falls into the power of persons who would themselves impose very much upon the captain; in many cases the agent at Elsinore has been of great service to the underwriter in controlling those parties.

2769. Mr. *Mitchell.*] Generally speaking, have not the agents at Elsinore rather a bad name in the world at large?—I think they have.

2770. *Chairman.*] And the services even in this respect are only consequent upon the ship having been obliged to stop at Elsinore?—Yes. I think that, being the consignees for the Sound dues, they are looked upon as representing the owners of vessels in those particular waters.

2771. But if the dues were not paid, might not the same thing occur if the ship was in circumstances of distress which had arisen from any other cause than the compulsory detention?—It is very true they might, and there is no doubt that the agent acting for a merchant has an interest in attending to the business of that particular house; and if one of the vessels belonging to that house, with a valuable cargo, falls into distress, the merchant very frequently profits very much by the exertions of the agent in getting it free,

2772. Is there any other observation which you wish to make upon this subject?—No, I have nothing further to say upon it.

Andrew Buchanan, Esq., called in; and further Examined.

A. Buchanan, Esq.

2773. *Chairman.*] I BELIEVE that you wish to explain an answer given by you to a question put by a Member of the Committee at their last meeting, with respect to the motives which Russia had in refusing the proposition made by Denmark for the abolition of the Sound dues in 1839, and accepting them last year?—Yes; Russia was at war with us when she accepted the proposal made to her this year. She acceded to the principle of the capitalization of the dues on the 2d of February; she had agreed to pay the amount asked for before the end of the month of February. It may therefore be surmised that she may have had political motives for accepting. She may have wished to induce Denmark, by her readiness to meet her views upon this question, to remain neutral in the event of war being continued in the Baltic.

2774. What was the state of affairs in 1839?—She was at peace then with all the world; in 1839 it was intended that if the Baltic powers granted a compensation to Denmark for the Sound dues, they should indemnify themselves by laying dues upon the trade in their own ports, but I do not think that changes essentially the character of the two proposals; for it is open to any power, if it agree to the present proposal, to levy dues upon its own trade equivalent to those which are now paid at the Sound.

2775. Would not it be impossible for England to levy duty upon goods coming from the Baltic under the most favoured nation clause?—There is a doubt, I believe, upon that point; probably it would require to be done under a general arrangement with the Baltic States; I believe the Board of Trade consider it would be impracticable to levy such dues in English ports.

2776. Take

2776. Take the case of tallow from Russia; without the consent of Russia to such an arrangement, could any extra duty be levied upon tallow coming from Russia than could be levied upon tallow coming from South America?—I am not prepared to answer that question, as I am not sufficiently acquainted with our present engagements to Russia.

2777. Supposing we had not a treaty with Russia, could we levy a *bonâ fide* duty upon tallow coming from that country higher than upon tallow coming from other places?—It would probably require to be part of some general arrangement.

2778. I understood you, at the last meeting of the Committee, to say that Russia refused the proposal in 1839 because she thought it unjust to herself; was not that so?—She did, I believe.

2779. And there is nothing inconsistent in her acceding to the proposal now made, the proportion which she is required to pay being much less than it was then?—There is nothing inconsistent in her doing so.

2780. Who did the proposal of 1839 originate with?—With Prussia, I think, but I am not quite sure. I should wish to make an observation with regard to one thing that I said in my evidence on the former day. I was asked whether the flag would cover the goods; as the dues are levied upon the goods, I was under the impression that it might do so; but subsequently, after referring to the treaty of 1841, I have changed that opinion; from the provisions of that treaty, I conclude that goods will enjoy the privileges of the ship that carries them.

2781. Mr. *Mitchell.*] Supposing that America refused to pay any Sound dues at all; do you think that in the case of American vessels being loaded at St. Petersburg, and bringing goods to this country, the goods would not pay the Sound dues?—I should think not; at least it is stated in the treaty of 1841, that goods laden in British vessels will pay such and such dues, and I therefore conclude that goods would enjoy the privileges of the ship that carries them.

2782. *Chairman.*] Is there nothing more distinct than that upon the subject in the treaty?—I think not.

2783. You are referring to the treaty of 1841?—Yes.

2784. From that you infer that the flag covers the ship?—Yes.

2785. Do you know anything about different states which have certain privileges; as, for instance, Mecklenburgh?—I am not sufficiently acquainted with the treaties to be able to speak of these privileges.

2786. If your construction of the treaty be correct, and if a Rostock ship with the Russian flag pay no dues at all, and she could therefore carry any goods from any other country, would not she have all the carrying trade to the Baltic?—I think that any privilege which exists under old treaties must be confined to vessels going to or coming from certain ports. It is difficult to express an opinion upon this subject without having all the treaties before one, and studying the question thoroughly.

2787. Mr. *Bramley-Moore.*] Are those places of importance?—I think not; Rostock is an important place.

2788. Mr. *Mitchell.*] Is not Rostock a large exporting place?—Yes, but I do not think that Cammin is an important place.

2789. Is not Rostock one of the largest importing places in the Baltic?—It is an important commercial place.

2790. Mr. *Duncan.*] In the event of the Americans refusing to pay the Sound dues, would it not be dangerous to our shipping?—It would drive us out of the trade entirely; the Danes would lose the Sound dues, and we should lose the carrying trade of the Baltic; but our merchants would have their goods carried without paying the Sound dues.

2791. Mr. *Mitchell.*] Supposing, for instance, that the freight for flax or hemp from the Baltic were 45*s.* a ton, and that the Sound dues on that article were 7*s.* a ton, and that you would save those Sound dues if you employed American ships; would not this difference of 15 per cent. in the freight have the effect of driving the British ships from the market?—Entirely.

2792. Mr. *Liddle.*] Have the Danes a large mercantile navy?—They have a considerable mercantile navy.

2793. *Chairman.*] Did not you state at the last meeting of the Committee that there were only six English agency houses at Elsinore?—I stated that there were six principal houses, and four or five others; but I did not make that assertion as positively correct. The day I left Copenhagen, from whence I came to

A. Buchanan, Esq.

15 July 1856.

London on a few hours' notice, I endeavoured to ascertain how many houses there were, and I stated the result of my inquiries; but I could procure no positive information on the subject.

2794. It has been communicated to me as Chairman of this Committee that there are 16 English houses, and that in all there were 40 or 50 agency houses in Elsinore; are you prepared to say whether that is correct?—I think it is overstated, from information which I received from a person who ought to have been acquainted with the subject.

2795. Mr. *Duncan.*] Are you aware of any remuneration paid by Government to any of those houses at Elsinore?—No, I am not.

2796. Then the remuneration that they receive is from the vessels?—I believe so; the 4 per cent. paid by the Government is always a gratuity to the captains of vessels, and they must be aware that they have a right to it, because it is referred to in the tariff.

Mr. *J. Berridge.*

Mr. *Joseph Berridge*, called in; and further Examined.

2797. *Chairman.*] HAVE you anything further to say to the Committee?—I think that the sum of 72,000*l.*, which was stated to be the sum received from England for the Sound dues, is very small compared with what I have known to be paid. I should say the commutation of 72,000*l.* is very small; again, I think with reference to the agents at Elsinore, that though they certainly do charge high for their own services, those services are more than counterbalanced in cases where they keep the boatmen and other people within reasonable bounds; they do as much benefit in that way as their charges come to. I have also a chart to show the inapplicability of the passage through Sweden. It is a chart of the East Sea, and of the Cattegat.

2798. Do not vessels go through Sweden?—Very few. In using this passage, they would have to bring large cargoes from the lower ports of the Baltic, and carry them up to Stockholm, in order to carry them through a country 450 miles in length: the charges of that journey would be enormous; they had better pay five Sound dues.

2799. Do you think that the route through Sweden could never answer?—Never.

2800. Mr. *Bramley-Moore.*] What sized vessels could go through by that route?—I am not prepared to say; I should think only small vessels. It is perfectly impracticable, and I am afraid lest the notion should get expression.

2801. *Chairman.*] Will you show the chart to the Committee.—(*The Witness showed the same to the Committee*).

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No. 3.—Vessels passing the Sound in various Years - - - - - - - - p. 175

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Papers delivered in by T. R. Arnott, Esq., 24 June 1856:

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Return of the Imports of the following Articles in each of the last Ten Years, distinguishing the Quantities Imported from the Baltic, as far as possible (*i. e.* Russia, Prussia, &c.), viz. Tallow, Hemp, Flax Seed, Corn, Wood and Timber, Bristles, Pitch and Tar - - - - p. 178

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Total Imports of Flax Goods into Dundee; showing the Quantities Exported thereto from Russia, Prussia, and all other Foreign Ports; also the Quantities Exported from the Baltic Ports, with the Per-centage of Imports from the latter, from 1847 to 1856 inclusive - - - - p. 183

Total Imports of Flax Goods into Aberdeen; showing the Quantities Exported thereto from Russia, Prussia, and all other Foreign Ports; also the Quantities Exported from the Baltic Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive - - - - p. 183

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Total Imports of Flax Goods into Kirkcaldy; showing the Quantities Exported thereto from Russia, Prussia, and all other Foreign Ports; also the Quantities Exported from the Baltic Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive - - - - p. 184

Total Imports of Flax Goods into Hull; showing the Quantities Exported thereto from Russia, Prussia, and all other Foreign Ports; also the Quantities Exported from the Baltic Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive - - - - p. 184

Total Imports of Flax Goods into Dundee, Aberdeen, Montrose, Arbroath, Kirkcaldy, and Hull; showing the Quantities Exported thereto from Russia, Prussia, and all other Foreign Ports; also the Quantities Exported from the Baltic Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive - - - - - - - - - - - p. 18

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Account of the Registered Tonnage of Vessels and their Cargoes Imported at Dundee from Baltic Ports in One Year, being from 31 May 1853 to 31 May 1854 - - - - - - p. 185

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Return of the Number of Vessels, specifying the different Nations, and the Aggregate Tonnage of each Flag or Nation, which passed the Sound at Elsinore, for the Years 1845 to 1854 inclusive - - - - - - - - - - - - - - - - - p. 190

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Port-charges.—Captain J. Temperley, the "Odessa," of London - - - - - - p. 191

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Memorial of the Liverpool Chamber of Commerce - - - - - - - - - p. 193

APPENDIX.

Appendix, No. 1.

PAPER delivered in by *Richard Parke*, Esq., 20 June 1856.

LIST of CASUALTIES which have occurred from VESSELS being detained at *Elsinore*.

SHIPS' NAMES.	VOYAGE.	Year when Lost or Stranded.	WHERE LOST OR STRANDED.	Cargo or Ship.	RESULT.
Jacoba	Riga to Hull	1851	assistance off the Humber	general cargo	average.
Echo	Gefle to London	1851	loss of anchor and chain in Elsinore Roads.	ditto	average.
Paragon	Cronstadt to Lynn	1851	ditto	seed	average.
Emelie	Stettin to Hull	1851	put into Farosund leaky	wheat	average.
Wanderer	Hull to Dantzig	1852	ashore near Elsinore	coals	average.
Twende Brodre	Stockholm to Hull	1852	assistance off the Humber	wood	average.
Two Brothers	Wyberg to Hull	1852	thrown deck-load overboard	wood	average.
Collingwood	Dantzig to Hull	1852	loss of anchor and chain in Elsinore Roads.	wood	average.
George & Mary	Holmsund to Hull	1852	ditto	wood	average.
Castine	Pillau to Hull	1852	put into Farosund, heavy weather	wood	average.
Lagarthæ	Uleaborg to Hull	1852	put into Norway, bad weather	wood	average.
Charlotte Henriette	Stettin to Hull	1852	struck by a sea, put into Norway	wood	average.
Emmanuel Giebel	Petersburg to London	1852	ashore near Elsinore, throwing deck-load overboard.	wood	average.
Enightleit	Riga to Hull	1852	put into Norway, bad weather	wood	average.
Welget	Hull to Uleaborg	1852	lost in Gulf of Bothnia	general cargo	lost.
Ranger	Stettin to Goole	1853	lost anchor and chain in Elsinore Roads.	seed	average.
Borneo	Cronstadt to Hull	1853	ashore near Lyskie	wood	average
Royal William	Hull to Petersburg	1853	ashore on Bornholm	ship	lost.
Bellona	Memel to Hull	1854	lost at Donnanook	wood	lost.
Clarinda	Memel to Hull	1854	ashore on Oeland (lost anchor, chain, &c.)	general cargo	average.

Appendix, No. 2.

Appendix, No. 2.

PAPERS delivered in by *Edgar Alfred Bowring*, Esq., 17 June 1856.

No. 1.
SOUND DUES STATISTICS.

CARGOES of BRITISH SHIPS passing the *Sound* in 1852.

1.—From United Kingdom to Baltic.

	NUMBER OF SHIPS.		NUMBER OF SHIPS.	TOTAL.
Coals	1,009	Slates	20	
Salt	146	Dye-woods	4	
Iron	120	Cement	7	
Sugar	29	Other articles	31	
Cotton	125	Ballast	176	
Herrings	156			
General cargoes	122	TOTAL		1,945

2.—From Foreign Ports to Baltic.

Sulphur	9	Coffee	4	
Oil	2	Wine	6	
Salt	5	General cargoes	2	
Cork	2	Other articles	4	
Sugar	19	TOTAL		53

3.—To United Kingdom from Baltic.

Corn and Grain	390	Zinc and Iron	43	
Beans and Peas	21	Sleepers	32	
Flax	285	General cargoes	15	
Hemp	160	Staves	16	
Linseed	128	Ballast	40	
Timber	570	Other articles	19	
Tallow	114			
Bones and Oilcake	50	TOTAL		1,883

4.—To Foreign Ports from Baltic.

Provisions (to Newfoundland.)	6	Rye	1	
		Deals	2	
Barley	1	TOTAL		10
		GENERAL TOTAL		3,891

OFFICIAL TOTAL - - - - - - 3,902.

No. 2.

SOUND DUES (REVENUE FROM).

		£.	*Rix-dols.*	Authority.
	1645 - - - stated at	36,000 =	320,000	Various so
	1720 - - - - -	54,707 =	486,284	
	1804 - - - - -	113,937 =	1,012,773	
	1835 (first time in budget) about	179,000 =	1,590,000	
	1837 - - - about	213,750 =	1,900,000	
Dues on goods and light dues in Sound and Belts - -	1842 - - actual revenue	220,897 =	1,963,532	Table laid by Danish Government before the Congress at Copenhagen.
	1843 - - - - -	241,069 =	2,142,838	
	1844 - - - - -	259,873 =	2,309,981	
	1845 - - - - -	257,648 =	2,290,204	
	1846 - - - - -	235,941 =	2,097,253	
	1847 - - - - -	265,259 =	2,357,864	
	1848 (war) - - - -	256,648 =	2,281,318	
	1849 (war) - - - -	277,193 =	2,463,943	
	1850 (war) - - - -	273,214 =	2,431,242	
	1851 - - - - -	260,345 =	2,314,179	
	1852 - - - - -	248,050 =	2,204,890	
	1853 - - - - -	287,602 =	2,556,463	
	1854 (war) - - - -	184,021 =	1,635,746 *	
	1842–1854 - - (average)	251,389 =	2,234,574 †	

* Estimated in Budget at 2,115,400 rix-dollars.

† Average for nine years of peace only, is - - *Rix-d.* 2,248,579 = £. 252,965

N. B.—The Total Annual Revenue of Denmark varies from £. 1,600,000 to £. 1,900,000

No. 3.

VESSELS passing the *Sound* in various Years.

Years.	British.	Total.	Per-centage Proportion of British to Total.	TONNAGE. British. Gross.	TONNAGE. British. Average per Vessel.	TONNAGE. Total. Gross.	TONNAGE. Total. Average per Vessel.
	No.	*No.*	*Per cent.*	*Tons.*	*Tons.*	*Tons.*	*Tons.*
1785 -	2,537	10,268	25				
1790 -	3,771	9,742	39				
1814 -	2,319	8,186	28	- -	Not given.		
1820 -	3,597	10,926	33				
1825 -	5,186	13,160	39				
1830 -	4,274	13,212	32				
1835 -	2,472	10,255	24	470,727	190	1,594,202	155
1840 -	4,071	15,662	26	733,139	180	1,972,524	126
1845 -	3,645	15,950	23				
1846 -	4.407	18,710	23	- -	Not given.		
1847 -	5,500	21,536	26				
1848 -	6,721	16,587	40	1,157,130	172	2,644,448	160
1849 -	6,876	18,960	36	1,183,938	172	2,960,286	156
1850 -	5,464	19,121	28	939,725	172	2,399,578	125
1851 -	4,794	19,944	24	849,571	177	3,359,641	168
1852 -	3,902	17,563	22				
1853 -	4,665	21,586	21 ½	- -	Not given.		
1854 -	2,032	16,368	12				
1855 -	2,415	15,787	15				

N.B.—Our Consul commenced sending Returns in 1831.

Appendix, No. 3.

Appendix, No. 3.

PAPERS delivered in by *T. R. Arnott*, Esq., 24 June 1856.

(No. 2.)

British Ship - - - - 265 Tons: 9 Men.

SHIP'S ACCOUNT at *Elsinore*.

UPWARD CLEARANCE.				DOWNWARD CLEARANCE.			
Light Money - - *Sp. Rd.*	4	24		- - - - *Sp. Rd.*	4	24	
Pass Money, Officer's Fee, and Expedition - - - -	9	34		- - - - - -	9	16	
Translator - - - -	-	12		- - - - - -	—		
Stamp paper - - - -	—						
Searcher - - - - -	—						
Guard Ship - - - -	-	14		- - - - - -	—		
Fine (Sunday clearance) - -	1	-		- - - - - -	—		
Extra - - - - - -	-	-		British Poor Money - -	1	-	
Additional Light Money - -	-	24		Copy - - - - -	-	8	
Sp.	16	12		*Sp.*	15	-	
= £. *Sterling.*	4	1	3	= £. *Sterling*	3	15	5

	£.	s.	d.		£.	s.	d.
				Upward Account (first column)	4	8	3
Port Charges, as above - -	4	1	3	Downward Port Charges (as above) - - - -	3	15	5
Pilotage - - - - -	—						
Boat-hire - (sometimes 1 *l.* or 2 *l.*)	-		-	- (sometimes 1 *l.* or 2 *l.*) -	—		
⅛ Anker Gin - - - -	-	5	-	- - - - - -	—		
„ Cognac - - - -	-		-	- - - - - 1 gall.	-	12	6
„ Corn Brandy - -	—						
Lbs. Beef - - - -	-		-	- - - 124 lbs., at 50/	3	2	-
„ Flour - - - -	—						
„ Bread - - - -	—						
Vegetables - - - -	-		-	- - - - - -	-	6	-
Water - - - - -	—						
Postages - - - - -	—						
Stores for the Crew - -	—						
Cash to Captain - - -	-		-	- - - - - -	4	11	5
6 lbs. Chicory, at 4 *d.* - -	-	2	-	- - - - 6 lbs.	-	2	6
Carried to next column - £.	4	8	3	£.	16	18	1

SOUND DUES.

On Memel Timber, &c.:

	745 ps. Fir Timber - - *Sp.*	23	14
	117 Redwood Deals - -	1	23
This cargo delivered—	11 fathoms Lathwood - -	-	33
367 Loads Timber.		25	2
3¼ Std. Deals.			
8 $\frac{98}{144}$ fathoms Lathwood.	Commission, 37 - - -	-	36
	Postage - - - - -	-	6
at 55 *d.* - - £. 6. - 8	- - - *Sp.*	26	16 stg.

(No. 3.)

2044.

(Obliterated Stamp for Foreign Bill.) *A. Van Deurs & Co.*

Elsinore, the 2d of June 1856. For £. 7. 19. 2. Stg.

At sight pay this First of Exchange to the order of Messrs. Wm. Jameson & Son with Seven Pounds Nineteen Shillings and Two-pence sterling value in account, and place the same to account of Sound Dues specified on the back.

A. Van Deurs & Co.
Hy. Borrier.
J. L. Peterson.

To Messrs. C. Allkerson & Co.
Newcastle.

(Endorsements.)

Order.

Newcastle.
Drs.

To Sound Dues.

1856.

June 2d. Per the Lord Raglan, Captain John Hart, from St. Petersburg.

100 Casks Tallow.

Gs. Pds.	2,743	11	
Net	2,468	38	
Sps.		30	42
R. Dols.		61	72
Commission and Postage		2	32
R. Dols.		64	8/2
at 29 ½ *d.* - - £.		7 19	2

For *W. Jameson & Son,*

Wm. Atkinson.

Rec[d] 10 June /56.

Appendix, No. 4.

RETURN of the IMPORTS of the following ARTICLES in each of the last Ten Years, distinguishing the Quantities Imported from the *Baltic*, as far as possible (i. e. *Russia*, *Prussia*, &c.), viz. Tallow, Hemp, Flax, Flax Seed, Corn, Wood and Timber, Bristles, Pitch, and Tar.

	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM.					
		From Countries or Territories, the Ports of which lie wholly or chiefly within the Baltic; viz.				From other Countries.	From all Parts of the World.
		Northern Russia (comprehending the Ports on the Baltic and on the White Sea).	Prussia.	Mecklenburg.	The Three specified Territories, conjointly.		
		Cwt.	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*
Tallow	1846	840,181	-	-	840,181	271,637	1,111,818
	1847	744,069	-	-	744,069	355,206	1,099,275
	1848	988,503	1	-	988,504	509,855	1,498,359
	1849	866,327	-	-	866,327	599,302	1,465,629
	1850	841,673	-	-	841,673	398,969	1,240,642
	1851	775,280	626	-	775,906	445,160	1,221,066
	1852	571,849	-	-	571,849	477,854	1,049,703
	1853	824,853	54	-	824,907	350,847	1,175,754
	1854	57,648	253,079	-	310,727	438,994	749,721
	1855	66	644,695	205	644,966	307,356	952,322
		Cwt.	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*
Hemp, Undressed	1846	620,656	7	-	620,663	262,231	882,894
	1847	542,857	-	-	542,857	268,708	811,565
	1848	536,400	11	-	536,411	309,360	845,771
	1849	636,938	178	-	637,116	424,777	1,061,893
	1850	600,519	-	-	600,519	448,116	1,048,635
	1851	664,572	216	-	664,788	628,624	1,293,412
	1852	537,129	660	-	537,789	530,366	1,068,155
	1853	813,188	3,447	-	816,635	421,237	1,237,872
	1854	20,539	366,220	-	386,759	824,538	1,211,297
	1855	943	370,712	-	371,655	896,023	1,267,678
		Cwt.	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*
Flax, Dressed and Undressed.	1846	740,396	86,858	-	827,254	319,838	1,147,092
	1847	681,167	141,845	2	823,014	229,075	1,052,089
	1848	1,085,732	119,777	-	1,205,509	258,152	1,463,661
	1849	1,352,275	180,747	-	1,533,022	273,651	1,806,673
	1850	1,240,766	263,271	-	1,504,037	318,881	1,822,918
	1851	818,676	135,825	-	954,501	239,683	1,194,184
	1852	949,907	165,300	-	1,115,207	293,507	1,408,714
	1853	1,287,983	242,383	31	1,530,397	352,977	1,883,374
	1854	185,798	667,879	-	853,677	449,558	1,303,235
	1855	1,730	943,730	-	945,460	347,975	1,293,435
		Qrs.	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*
Seeds; Flax and Linseed.	1846	256,794	44,441	-	301,235	204,906	506,141
	1847	118,190	36,848	-	155,038	284,474	439,512
	1848	298,949	62,046	-	360,995	438,655	799,650
	1849	436,834	87,273	-	524,107	102,388	626,495
	1850	320,796	80,433	-	401,229	207,755	608,984
	1851	270,382	58,179	5	328,566	301,905	630,471
	1852	215,064	54,575	-	269,639	529,763	799,402
	1853	378,320	57,848	-	436,168	599,167	1,035,335
	1854	26,460	116,267	-	142,727	685,786	828,513
	1855	3,249	139,900	-	143,149	613,802	756,951

QUANTITIES IMPORTED INTO THE UNITED KINGDOM.

	YEARS.	From Countries or Territories, the Ports of which lie wholly or chiefly within the Baltic; viz.				From other Countries.	From all Parts of the World.
		Northern Russia (comprehending the Ports on the Baltic and in the White Sea).	Prussia.	Mecklenburg.	The Three specified Territories, conjointly.		
		Qrs.	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*
	1846	41,235	359,891	87,763	488,889	943,702	1,432,591
	1847	380,246	490,435	60,549	931,230	1,725,225	2,656,455
	1848	195,177	522,049	146,077	863,303	1,717,656	2,580,959
	1849	47,311	614,906	138,427	800.644	3,044,734	3,845,378
Corn, viz. Wheat -	1850	68,809	832.731	125,227	1,026,767	2,712,228	3,738,995
	1851	35,213	696,174	147,846	879,233	2,932,775	3,812,008
	1852	26,949	451.938	120,544	599,431	2,460,837	3,060,268
	1853	251.971	1,144,702	163,771	1,560,444	3,354,986	4,915,430
	1854	21,041	672,842	132,485	826,368	2,604,859	3,431,227
	1855	- - -	536,123	179,573	715,696	1,952,006	2,667,702
		Qrs.	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*
	1846	1,812	58,417	15,609	75,838	295,003	370,841
	1847	35,734	48,506	21,087	105,327	667,356	772,683
	1848	4,946	170,392	21,360	196,698	857,576	1,054,274
	1849	47,219	342,147	22,052	411,418	969,590	1,381,008
Corn, viz. Barley -	1850	12,329	267.133	17,854	297,316	738,587	1,035,903
	1851	42.510	145,894	18,037	206,441	623,123	829,564
	1852	5,997	54,207	15,580	75,784	549,756	625,540
	1853	3,511	9,076	4,853	17,440	806,628	824,068
	1854	806	7,408	1,162	9,376	543,596	552,972
	1855	- - -	1,291	356	1,647	347,463	349,110
		Qrs.	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*	*Qrs.*
	1846	238,174	35,437	1,827	275,438	513,901	789.339
	1847	959,378	81,642	1,518	1,042,538	663,170	1,705,708
	1848	161,051	68,410	5,282	234,743	732,313	967,056
	1849	239,828	171,999	442	412,269	854,837	1,267,106
Oats - - -	1850	277,602	88,255	500	366,357	788,116	1,154,473
	1851	488,001	35,773	3,780	527,554	670,975	1,198,529
	1852	304,448	24,693	2,239	331,380	657,907	989,287
	1853	370,059	4,079	872	375,010	653,399	1,028,409
	1854	143,140	23,437	1,929	168,506	846,443	1,014,949
	1855	- - -	28,134	779	28,913	1,004,814	1,033,727
		Loads.	*Loads.*	*Loads.*	*Loads.*	*Loads.*	*Loads.*
	1846	145,835	260,421	- - -	406,256	842,851	1,249,107
	1847	59,059	294,699	- - -	353,758	677,309	1,031,067
	1848	58,666	174,042	- - -	232,708	696,033	928,741
	1849	41,419	117,470	- - -	158,889	659,020	817.909
Wood and Timber; viz. not Sawn or Split - - -	1850	27,180	136,230	27	163,437	704.742	868,179
	1851	47,768	271,097	- - -	318,865	783,204	1,102 069
	1852	28,297	173,590	1	201,888	722,082	923,970
	1853	47,279	330,295	3	377,577	802.588	1,180,135
	1854	2,281	293.266	267	295,814	920,395	1,216,209
	1855	11	261,573	3	261,587	646,928	908,515
		Loads.	*Loads.*	*Loads.*	*Loads.*	*Loads.*	*Loads.*
	1846	147,826	52,873	7	200,706	575,127	775.833
	1847	140,430	71,296	5	211,731	650,024	861,755
	1848	173,763	49,740	33	223,536	641,057	864.593
	1849	173,545	35,006	6	208.557	C01,226	809.783
Deals, Battens, Boards, &c., Sawn or Split	1850	117,160	39,757	9	156.926	637 252	794.178
	1851	184,400	48,481	7	232,888	776,820	1,009,708
	1852	189,729	48,460	3	238,192	880,158	1,118,350
	1853	255,855	94,369	13	350,237	995,156	1,345,393
	1854	25,721	90,028	78	115,827	1,146,634	1,262,461
	1855	318	69,083	45	69,446	865,133	934,579

(*continued*)

	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM. From Countries or Territories, the Ports of which lie wholly or chiefly within the Baltic; viz. Northern Russia (comprehending the Ports on the Baltic and on the White Sea).	Prussia.	Mecklenburg.	The Three specified Territories, conjointly.	From other Countries.	From all Parts of the World.
		Lbs.	*Lbs.*	*Lbs.*	*Lbs.*	*Lbs.*	*Lbs.*
Bristles	1846	1,904,711	55,984	- - -	1,960,695	274,087	2,234,782
	1847	1,278,570	33,085	- - -	1,311,655	236,326	1,547,981
	1848	1,804,924	17,337	- - -	1,822,261	242,478	2,064,739
	1849	2,141,505	39,466	- - -	2,180,971	323,705	2,504,676
	1850	1,954,590	37,362	- - -	1,991,952	313,733	2,305,685
	1851	1,684,773	76,290	- - -	1,761,063	477,647	2,238,710
	1852	1,459,303	75,416	- - -	1,534,719	418,769	1,953,488
	1853	2,477,789	22,508	- - -	2,500,297	736,762	3,237,059
	1854	47,600	772,754	- - -	820,354	987,411	1,807,765
	1855	- - -	1,578,003	- - -	1,578,003	953,004	2,531,007
		Cwt.	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*
Pitch	1846	15,131	- - -	- - -	15,131	2,878	18,009
	1847	12,570	- - -	- - -	12,570	10,767	23,337
	1848	16,641	- - -	- - -	16,641	2,324	18,965
	1849	10,761	- - -	- - -	10,761	2,234	12,995
	1850	3,199	- - -	- - -	3,199	2,493	5,692
	1851	8,449	- - -	- - -	8,449	1,527	9,976
	1852	5,016	- - -	- - -	5,016	1,946	6,962
	1853	4,924	- - -	- - -	4,924	1,429	6,353
	1854	4,539	2	- - -	4,541	2,905	7,446
	1855	- - -	91	- - -	91	846	937
		Lasts.	*Lasts.*	*Lasts.*	*Lasts.*	*Lasts.*	*Lasts.*
Tar	1846	9,897	- - -	- - -	9,897	2,692	12,589
	1847	9,656	- - -	- - -	9,656	1,715	11,371
	1848	9,534	- - -	- - -	9,534	3,075	12,609
	1849	11,439	2	- - -	11,441	3,765	15,206
	1850	9,082	- - -	- - -	9,082	3,015	12,097
	1851	11,860	- - -	- - -	11,860	3,920	15,780
	1852	10,577	63	- - -	10,640	2,267	12,907
	1853	11,531	2	- - -	11,533	2,973	14,506
	1854	4,042	162	- - -	4,204	7,940	12,144
	1855	- - -	139	- - -	139	14,990	15,129

Note.—The foregoing Return is of necessity so framed as to show the importations from the Baltic by approximation only, a more precise exhibition of their amount being inconsistent with the plan of the statistical records, inasmuch as these exhibit the trade with each country, or territorial division of the world, under a single head, irrespectively of the distinction of ports. Thus the imports from the Swedish and Danish ports lying within the Sound are excluded from the view here afforded of the importations from the Baltic, being merged under the general heads of Sweden and Denmark respectively; and, on the other hand, the imports from Archangel and the ports on the White Sea, are unavoidably included with those from the Baltic ports, under the general head of Northern Russia.

Office of the Inspector-general of Imports and Exports, Custom House, London, 25 June 1856.

John A. Messenger.

Appendix, No. 5.

Elseneur, d. 21 April 1856.

Schiff "Queen," *Stettin* nach *London*.

Capt. R. Wills. Debet.

An *A. Van Deurs & Co.*

für Clarirungs-Unkosten im Sunde.

An Rosenobel für's Schiff - - - - -	Spec. Rthlr.	—
„ dito für die Ladung - - - - -	- - -	—
„ Feuergeld & Directeurgebühr - - - - -	- - -	4 24
„ Zollgebühr & Expedition - - - - -	- - -	8 24
„ Inspecteur (ohne Zollpapiere) - - - - -	- - -	1 6
„ Translateur - - - - - - - - -	- - -	—
„ British Poor-money - - - - - - - -	- - -	1 0
„ Tonnen- & Hafengeld - - - - - - -	- - -	—
„ Extra Armengeld - - - - - - - -	- - -	—
„ Mulct (Nicht an hands) - - - - -	- - -	1 0
	Spec. Rthlr.	16 6
„ Additionelle Zollsporteln - - - - -	- - -	0 10
„ dito Feuergeld - - - - - -	- - -	0 24
	Spec. Rthlr.	16 40 it.
	oder Rthlr.	33 64
„ Wachtschiff & Bothe - - - - -	- - -	0 24
„ Consulat - - - - - - - - -	- - -	—
„ Lootsgeld - - - - - - - - -	- - -	—
„ Bootheuer - - - - - - - - -	- - -	4 48
„ Gesundheitspass - - - - -	- - -	—
„ Contant - - - - - - - - -	- - -	—
„ Briefporto - - - - - - - - -	- - -	—
	Rthlr.	38 40/
Eingehonde Rechnung vom 7 April - - - -	- - -	39 24
	Rthlr.	77 64/
	à 9 f. £.	8 12/7*d.*

pp. *A. Van Deurs & Co.*
H. Borreis.

Appendix, No. 5.

Elseneur, d. 7 April 1856.

Schiff "Queen," *London* nach *Stettin*.

(*MS. illegible*), 2143 5/8 Q^rs.

Capt. R. Wills. Debet.

An *A. Van Deurs & Co.*

für Clarirungs-Unkosten im Sunde.

An Rosenobel für's Schiff		—
„ dito für die Ladung		—
„ Feuergeld & Directeurgebühr		4 24
„ Zollgebühr & Expedition		8 24
„ Inspecteur (ohne Cocket)		1 6
„ Translateur		– 32
„ British Poor-money		1 –
„ Tonnen- & Hafengeld		—
„ Extra Armengeld		—
„ Mulct (Durchgesegelt)		2 24
	Spec. Rthlr.	18 14
„ Additionelle Zollsporteln		– 10
„ dito Feuergeld		– 24
	Spec. Rthlr.	19 –
	oder Rthlr.	38 –
„ Wachtschiff & Bothe		– 24
„ Consulat		—
„ Lootsgeld		—
„ Bootheuer		—
„ Gesundheitspass		—
„ Contant		—
„ Briefporto		—
„ Telegraph Depeche nach Hamburg		1 –
	R.	39 24

pp. *A. Van Deurs & Co.*
H. Borreis.

Appendix, No. 6.

TOTAL IMPORTS of FLAX GOODS into *Dundee*; showing the Quantities Exported thereto from *Russia*, *Prussia*, and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1846 to 1855, inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1846 - - Tons -	14,066	3,262	2,328	19,656	14,574	74·14
1847 - - „ -	13,468	4,379	2,103	19,950	14,042	70·39
1848 - - „ -	21,193	4,483	1,938	27,614	24,218	87·70
1849 - - „ -	27,441	4,915	2,285	34,641	28,283	81·64
1850 - - „ -	31,303	6,204	1,589	39,096	31,423	80·37
1851 - - „ -	20,609	5,154	1,228	26,991	21,801	80·77
1852 - - „ -	17,713	5,310	991	24,014	20,776	86·51
1853 - - „ -	30,687	9,045	2,054	41,786	33,658	80·55
1854 - - „ -	2,983	20,487	2,972	26,442	21,943	82·98
1855 - - „ -	- -	21,780	2,843	24,623	21,780	88·45

TOTAL IMPORTS of FLAX GOODS into *Aberdeen*; showing the Quantities Exported thereto from *Russia*, *Prussia*, and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1848 - - Tons -	1,487	79	83	1,649	1,566	94·97
1849 - - „ -	1,739	180	109	2,028	1,569	77·36
1850 - - „ -	1,468	243	149	2,860	1,591	55·63
1851 - - „ -	1,014	155	41	1,210	1,169	96·61
1852 - - „ -	1,824	- -	- -	1,824	1,679	92·05
1853 - - „ -	2,165	57	6	2,228	1,979	88·82
1854 - - „ -	- -	849	127	976	849	86·89
1855 - - „ -	- -	958	- -	958	958	100·00

TOTAL IMPORTS of FLAX GOODS into *Montrose*; showing the Quantities Exported thereto from *Russia*, *Prussia*, and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1848 - - Tons -	4,021	443	- -	4,464	4,065	91·06
1849 - - „ -	4,948	606	154	5,708	4,970	87·07
1850 - - „ -	4,041	697	246	4,984	3,659	73·41
1851 - - „ -	3,223	- -	- -	3,223	2,733	84·79
1852 - - „ -	3,781	656	152	4,589	3,528	76·87
1853 - - „ -	4,392	468	- -	4,860	3,720	76·54
1854 - - „ -	579	1,935	- -	2,514	2,056	81·78
1855 - - „ -	—	—	—	—	—	—

Appendix, No. 6.

TOTAL IMPORTS of FLAX GOODS into *Arbroath*; showing the Quantities Exported thereto from *Russia*, *Prussia*, and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1848 - - Tons -	4,698	1,067	- -	5,765	5,704	98·94
1849 - - „ -	5,833	1,277	- -	7,110	6,441	90·59
1850 - - „ -	3,624	1,495	- -	5,119	4,863	94·99
1851 - - „ -	2,132	401	- -	2,533	2,533	100·00
1852 - - „ -	3,876	597	- -	4,473	4,019	89·85
1853 - - „ -	3,507	381	- -	3,888	3,333	85·72
1854 - - „ -	- -	2,204	198	2,402	2,204	91·75
1855 - - „ -	- -	3,663	- -	3,663	3,663	100·00

TOTAL IMPORTS of FLAX GOODS into *Kirkcaldy*; showing the Quantities Exported thereto from *Russia*, *Prussia*, and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1848 - - Tons -	4,365	595	209	5,169	4,220	81·63
1849 - - „ -	4,756	978	288	6,022	4,454	73·96
1850 - - „ -	4,016	2,521	104	6,641	5,031	75·75
1851 - - „ -	3,336	411	- -	3,747	2,781	74·22
1852 - - „ -	4,248	824	97	5,169	3,345	64·71
1853 - - „ -	4,476	1,338	383	6,197	3,806	61·41
1854 - - „ -	1,599	2,305	67	3,971	2,439	61·42
1855 - - „ -	- -	4,105	119	4,224	4,105	97·18

TOTAL IMPORTS of FLAX GOODS into *Hull*; showing the Quantities Exported thereto from *Russia*, *Prussia*, and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1848 - - Tons -	8,846	140	4,550	13,536	8,542	63·10
1849 - - „ -	11,111	644	5,433	17,188	11,333	65·93
1850 - - „ -	7,159	2,189	7,195	16,543	8,854	53·52
1851 - - „ -	4,654	786	5,855	11,295	5,249	46·47
1852 - - „ -	7,267	222	7,601	15,090	7,049	46·71
1853 - - „ -	8,404	599	9,097	18,100	8,080	44·64
1854 - - „ -	1,129	3,238	9,767	14,134	3,944	27·90
1855 - - „ -	- -	7,691	9,062	16,753	7,691	45·81

Appendix, No. 6.

TOTAL IMPORTS of FLAX GOODS into *Dundee, Aberdeen, Montrose, Arbroath, Kirkcaldy,* and *Hull;* showing the Quantities Exported thereto from *Russia, Prussia,* and all other Foreign Ports; also the Quantities Exported from the *Baltic* Ports, with the Per-centage of Imports from the latter, from 1848 to 1855 inclusive.

	From Russia.	From Prussia.	From all other Foreign Ports.	TOTAL.	Of which Exported from Baltic Ports.	Per-centage from Baltic Ports.
1848 - - Tons -	44,610	6,807	6,780	58,197	48,315	83·02
1849 - - „ -	55,828	8,600	8,269	72,697	59,033	81·20
1850 - - „ -	51,611	13,349	9,283	74,243	55,421	74·64
1851 - - „ -	34,968	6,907	7,124	48,999	36,266	74·01
1852 - - „ -	38,709	7,609	8,841	55,159	40,396	73·23
1853 - - „ -	53,284	11,888	11,690	76,762	54,279	70·71
1854 - - „ -	6,290	31,198	12,951	50,439	33,615	66·64
1855* - - „ -	- -	38,197	12,024	50,221	38,197	76·55

* *Note.*—In 1855, the Imports into Montrose are not included.

Appendix, No. 7.

Appendix, No. 7.

ACCOUNT of the REGISTERED TONNAGE of VESSELS and their CARGOES Imported at *Dundee* from *Baltic* Ports in One Year, being from 31 May 1853 to 31 May 1854.

FLAX, HEMP, &c.

PORTS.	No. of Vessels.	Tons Register.	Flax.	Hemp.	Flax Codilla.	Hemp Codilla.
			Cwts.	*Cwts.*	*Cwts.*	*Cwts.*
Danzig - - -	1	97	95	- -	448	—
Konigsberg - -	16	2,785	25,004	- -	9,341	—
Libau - - -	13	1,705	19,094	- -	3,201	—
Memel - - -	81	14,354	183,670	1,991	7,025	24
Narva - - -	18	1,690	16,693	- -	6,130	—
Pernau - - -	16	2,979	26,280	- -	14,583	—
Petersburg - -	98	17,250	171,575	14,946	36,146	—
Pillau - - -	5	744	7,678	- -	1,433	—
Revel - - -	9	880	6,018	- -	3,672	—
Riga - - - -	84	13,693	165,102	22,339	15,384	5,295
TOTAL - - -	341	56,177	621,209	39,276	97,363	5,319

TIMBER.

PORTS.	No. of Vessels.	Tons Register.	Loads.
Danzig - - - - -	5	982	1,285
Memel - - - - -	15	2,460	2,932
Narva - - - - -	2	168	280
Stettin - - - - -	15	2,078	2,469
TOTAL - - -	37	5,688	6,966

Appendix, No. 7.

GRAIN.

PORTS.	No. of Vessels.	Tons Register.	Wheat.	Pease.	Oats.	Flour.
			Qrs.	*Qrs.*	*Qrs.*	*Qrs.*
Danzig - - -	4	350	2,093	—	—	—
Libau - - -	8	913	318	720	—	—
Memel - - -	1	176	101	23	—	—
Pillau - - -	2	328	1,030	122	—	—
Riga - - -	5	999	1,189	- -	1,221	—
Rostock - - -	2	124	850	—	—	—
Petersburg - -	3	899	3,155	—	—	—
Konigsberg - -	13	1,990	4,897	347	—	—
Stettin - - -	7	1,016	6,606	- -	17	828
TOTAL - - -	45	6,795	20,239	1,212	1,238	828

Shore Dues Office, Dundee, 17 June 1856.

Sn. Robertson, Treasurer.

Appendix, No. 8.

Appendix, No. 8.

ESTIMATED Amount of SOUND DUES on FLAX, HEMP, &c., Imported into *Dundee*, from 31 May 1853 to 31 May 1854.

	£. s. d.	£. s. d.
FLAX:		
Tons - - - 31,060.		
⅓ - - - 10,353 at 8 *s.* - - - -	4,141 4 –	
⅔ - - - 20,707 at 5 *s.* 4 *d.* - - - -	5,521 17 4	
HEMP:		
Tons - - - 1,964 at 5 *s.* 4 *d.* - - - -	523 14 8	
CODILLA:		
Tons - - - 5,134 at 2 *s.* 4 *d.* - - - -	598 19 4	
The above brought by 341 vessels of the register tonnage of 56,177 tons, at 7 *l.* 10 *s.* per vessel - - - - -	2,557 10 –	
		13,343 5 4
GRAIN:		
Wheat - - Qrs. - - 20,239 at 6 *d.* - - - -	505 19 6	
Pease - - „ - - 1,212 at 2½ *d.* - - - -	12 12 6	
Oats - - „ - - 1,238 at 1¼ *d.* - - - -	6 9 –	
The above brought by 45 vessels of the register tonnage of 6,975 tons, at 7 *l.* 10 *s.* per vessel - - - - - -	337 10 –	
		862 11 –
TIMBER:		
Loads - - - 6,966 at 3 *d.* - - - -	87 10 10	
The above brought by 37 vessels of the register tonnage of 5,688 tons, at 7 *l.* 10 *s.* per vessel - - - - - -	277 10 –	
		365 - 10
	£.	14,570 17 2

PER-CENTAGE of DUES:	Total Value.	Sound Dues Rate.
Flax, assuming average value 38 *l.* per ton - - -	£. 1,180,280 - - -	16 *s.* 4 *d.* per cent.
Hemp „ „ 32 *l.* per ton - - - -	62,848 - - -	16 *s.* 8 *d.* per cent.
Codilla „ „ 20 *l.* per ton - - - -	102,680 - - -	11 *s.* 8 *d.* per cent.

N.B.—Of the vessels above mentioned, the following were British vessels, viz.:

192 of 34,930 tons, flax, hemp, and codilla laden;
23 of 4,309 tons, grain laden;
3 of 782 tons, timber laden;
the remaining vessels being foreingers.

Appendix, No. 9. Appendix, No. 9.

SHIP'S ACCOUNT.

Capt. *J. Archibald* and Owners of the "Red Rose," of Dundee, to *Rainals, Deacon* & Co., Elsinore, 17 May 1855. *Drs.*

UPWARD CLEARANCE CHARGES.				DOWNWARD CLEARANCE CHARGES.			
To Light Money	*Sp.* 4	24		To Light Money	*Sp.* 4	24	
– Pass Money, Officers' Fees, and Expedition	9	34		– Pass Money, Officers' Fees, and Expedition	9	34	
– Translator	–	12		– Translator	–	–	
– Stamp Paper	–	–		– Stamp Paper	–	–	
– Searcher	–	–		– Searcher	–	–	
– Guardship	–	14		– Guardship	–	14	
– Fine	–	–		– Fine	–	–	
– Extra	1	–		– Extra	1	–	
– Additional Light Money	–	24		– Additional Light Money	–	24	
	Sp. 16	12			*Sp.* 16	–	
	£. 4	1	3		£. 4	–	–

From *Charles Alcock*, per "Jane Isabella"—Account.

Charges on this ship upwards should be,	£.	*s.*	*d.*
Lights	1	–	–
Dues on Ship with Coals	–	1	1
	£. 1	1	1
Is by this Account	3	18	4
	£. 2	17	3

The overcharge therefore is enormous.

Appendix, No. 9.

COALS UP.

Elsinore, 5 May 1856.

Captain *Joshua Wright*,
Ship " Jane Isabella,"

Dr. to *Edward Permin.*

To Charges in the Sound, viz.:—

		Upwards.	Downwards.
Light Money	*Sp. Rdl.*	4 24	4 24
Pass Money, Officers' Fees, and Expedition		9 26	9 26
Translator's Fees for B/L		– 32	– –
Searcher		– –	– –
British Poor Money		– –	– –
Stamp Paper		– –	– –
Bill of Health		– –	– –
Guardship and Messenger		– 12	– 12
Extra for Sunday		– –	1 –
Additional Officer's Fees		– 10	– 10
Additional Light Money		– 24	– 24
	Sp.	15 32	16 –
	Rdlr.	31 32	32 –
At 2 *s.* 6 *d.*	£.	3 18 4	4 – –

Together	£. 7 18 4
Pilot upwards	3 5 5
Boat-hire, ditto	1 12 6
Pilot downwards	2 5 7½
Boat-hire, ditto	1 3 4
Goods as per Account	7 10 –
	£. 23 15 2½
Paid	4 3 –
	£. 19 12 2½

14 days L. *Thomas Briggs*, Esq., Sunderland.

Ed. Permin.

Appendix, No. 10.

PAPER delivered in by *George Hudson*, Esq., 1 July 1856.

PORT OF SUNDERLAND.

TRADE with the *Baltic* in the Year 1853.

	NO. OF SHIPS.	TONNAGE.	DESCRIPTION OF GOODS.
Cargoes from the Baltic - - -	179	29,580	Wood goods.
	19	2,650	Hemp.
	* 1	187	Hemp, tallow, &c.
	* 2	144	Grain.
	* 1	36	Cattle, bones.
	202	32,597	
Outwards, with cargoes of coals -	462	82,724	

* CONSIGNEES:

1 Wilson & Brothers.	2 J. Anderson & Sons.
1 Gray & Co.	1 Brown.
2 Greenwek & Son.	2 J. Hay.
1 A. Spence.	13 Order.

Bill of Entry Office, Custom House, Sunderland, 30 June 1856.

(E. E.)
W. Robinson.

Appendix, No. 11.

PAPERS delivered in by *A. Buchanan*, Esq., 11 July 1856.

STATEMENT respecting Share assigned to *England* of proposed Capitalization of Sound Dues.

	£.
Annual Amount of Dues on Goods - - £.67,963 + light dues £.4,326 =	72,289
If Capitalized at 4 per cent., or redeemed at 25 years' purchase, we have for	
Dues on Goods - - - - - - - - £.1,699,072	
And for Light Dues - - - - - - - - 108,152 =	1,807,224
From which if proposed Indemnity is deducted - - - - -	1,125,206
There will be a Balance of - - - - - - - - - £.	682,018

Which if deducted from the capital of the Dues levied on Goods, gives a reduction of 40 per cent., or if deducted from the whole amount of Dues, a reduction of 37½ per cent.

RETURN of the NUMBER of VESSELS, specifying the different Nations, and the Aggregate Tonnage of each Flag or Nation, which passed the Sound at *Elsinore*, for the Years 1845 to 1854, inclusive.

NATIONALITY of VESSELS.	1845.		1846.		1847.		1848.		1849.		1850.		1851.		1852.		1853.		1854.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
British	3,645	Not specified.	4,407	Not specified.	5,500	Not specified.	6,721	1,157,130	6,876	1,183,938	5,464	939,725	4,794	849,571	3,902	Not specified.	4,665	Not specified.	2,032	Not specified.
Danish	1,254		1,347		1,830		1,241		1,154		1,285		1,538		1,464		2,095		1,898	
Norwegian	2,122		2,479		2,808		1,997		2,888		2,545		2,887		3,020		3,393		3,328	
Swedish	1,607		1,859		2,087		1,951		2,175		2,028		2,303		2,100		2,007		2,583	
Russian	815		899		820		981		1,200		1,159		1,009		946		1,202		166	
Prussian	3,105		3,580		3,342		1,281		1,363		2,400		2,691		2,319		3,487		3,095	
Austrian	-		-		-		-		-		-		-		-		-		1	
Mecklenburg	986		1,177		1,213		307		338		1,014		1,059		771		1,103		873	
Lübeck	109		105		119		60		40		103		129		136		139		111	
Hamburg	22		37		45		10		8		38		79		46		73		61	
Bremen	32		63		73		11		6		31		33		22		36		11	
Oldenburg	128		164		258		55	1,487,318	74	1,776,348	216	1,459,853	203	2,510,070	183		230		79	
Hanoverian	778		986		1,150		227		305		511		737		545		743		497	
Dutch	874		1,278		1,647		1,689		1,975		1,833		2,002		1,691		1,875		1,460	
Belgian	8		6		13		9		13		6		6		2		22		11	
French	319		214		480		149		365		317		289		283		345		81	
Spanish	8		6		10		8		4		4		-		6		4	—	—	
Portuguese	-		-		10		-				3		-		2		18		12	
Italian	58		43		50		20		56		61		44		48		50		23	
American (United States)	80		60		81		140		120		103		131		76		96		46	
South American	-		-		-		-		-		-		-		-		2	—	—	
Greek	-		-		-		-		-		-		-		1		1	—	—	
TOTAL	15,950		18,710		21,536		16,857	2,644,448	18,960	2,960,286	19,121	2,399,578	19,944	3,359,641	17,563		21,586		16,368	

Note.—This Return is compiled from the annual returns furnished by Her Majesty's Consul at Elsinore, and it is stated that the tonnage of vessels passing the Sound cannot be more generally specified.

Statistical Department, Board of Trade,
5 June 1856.

A. W. Fonblanque.

Appendix, No. 12.

BETRAG DES TRANSITZOLLS, ELBZOLLS, UND STECKNITZZOLLS.

Calendar Year.	Transit.					Elb.	Stecknitz.
	Kingdom.	Sleswig.	Holstein.	Lauenburg.	Total		
	R. *s.*	*R.* *s.*	*R.* *s.*	*R.* *s.*	*R.* *s.*	*R.* *s.*	*R.* *s.*
1852 - - -	6,456 70	2,227 21	32,931 14	123,761 35	165,376 44	74,842 31	3,729 32
1853 - - -	6,309 92	890 28	43,251 85	131,893 27	182,345 40	69,740 70	3,268 –
1854 - - -	6,618 6	1,152 12	54,948 92	150,121 53	212,840 67	77,543 41	2,750 20
1855 - - -	7,053 –	1,000 –	44,918 36	179,463 25	232,434 61	81,909 33	2,762 5
Total - - -	26,437 72	5,269 61	176,050 35	585,239 44	792,997 20	304,035 79	12,509 57
Annual Average - -	6,609 42	1,317 39	44,012 51	146,309 83	198,249 29	76,008 92	3,127 38
Annual Additional Fees - -			5,500		5,500 –		
Total - - -					203,749 29		
About - - - £.					22,600 –		

Appendix, No. 13.

Captain *John Temperley*, the "*Odessa*," *Dr.* to *Mullens, Knox & Howden.* Appendix, No. 13.

For Upward Sound Port-charges.—Goods.

		Sp. Rdl.
Light Money and Director's Fee - - - - - - -		4 24
Pass, Officers' Fees, and Expedition - - - - - - - -		9 24
Searcher and Assistant - - - - - - - - - -		—
Translator, Bills of Lading - - - - - - - - - -		2 –
Guardship - - - - - - - - - - - -		– 6
Stamp Paper for the Bond - - - - - - - - - -		– 12
Extra Poor Money - - - - - - - - - -		—
Bill of Health - - - - - - - - - - -		2 8
Consul's Certificate for ditto - - - - - - - - -		– 36
Additional Light Money 1842 - - - - - - - - -		– 24
Additional Fees - - 1842 - - - - - - - - -		– 10
	Sp. Rdl.	20 –
	£	3 –

Elsinore, 16 August 1851.

Appendix, No. 13.

For Downward Sound Port-charges, from St. Petersburg.

Light Money and Director's Fee		*Sp. Rdl.*	4 24
Pass, Officers' Fees, and Expedition			9 24
Searcher and Assistant			—
Translator, ten Bills of Lading			1 8
Guardship			– 6
Extra Poor Money			—
Bill of Health			—
Consul's Certificate for ditto			—
Additional Light Money } 1842			– 24
Additional Fees }			– 10
		Sp. Rdl.	16 –
		£.	4 –

Elsinore, 15 September 1851.

Per Mullens, Knox, & Howden.

Note.—Vessels are subject to pay extra poor money Sp. Rd. 1. if wanted to be cleared on Sundays or holidays all day, and on work days out of Custom-house hours.

The searches fee Sp. Rd. 1. and assistant 6 stivers is paid by vessels arriving in ballast without a clearance or victualling bill from the port of departure, and which must stipulate that the vessel is in ballast, and name the port she belongs to; in case the latter is omitted the register must be produced.

By the quarantine regulations, no boat is, under a penalty of 25 silver dollars, allowed to land on any part of the coast except at the harbour, where a quarantine officer is stationed.

Captain *J. Temperley*, the "Odessa," of *London*.

Dr.

		£.	*s.*	*d.*
18 May.	To Port-charges	4	7	–
	Boat-hire	–	17	6
	Postage of three letters, 1*s.* 6*d.*	–	4	6
	3lbs. Cavendish, at 2*s.*	–	6	–
	3lbs. Salt	–	–	7
	1lb. Soap	–	–	5
	4 Frocks, at 4*s.*	–	16	–
	3 pairs of Stockings at 1*s.* 6*d.*	–	4	6
	Potatoes and Vegetables	–	9	–
	1 pair of Braces	–	–	6
	2lbs. Soda at 2½*d.*	–	–	5
	28lbs. Salt	–	2	–
	168lbs. Beef, at 30*s.*	2	10	5
	26½lbs. Butter at 11*d.*	1	5	6
	36½lbs. Cheese at 3*d.*	–	9	2
	Bread	–	1	–
	£.	11	14	6
30 June.	To Port-charges	3	18	4
	2 Boxes Cherry Brandy	2	8	–
	4lbs. Cavendish, at 2*s.*	–	8	–
	21lbs. Salt	–	1	6
	100 Segars	–	4	6
	1 Frock	–	4	–
	206lbs. Beef, at 30*s.*	3	1	10
	14lbs. Butter, at 9*d.*	–	10	6
	Potatoes and Vegetables	–	6	–
	Postage of a letter	–	1	6
	£.	22	18	8

Cr.

	£.	*s.*	*d.*
By Primage up	5	15	4
,, ditto – down	–	15	4
Bill, two months, due on Messrs. Smith, Sunduis & Co., London	16	8	–
£.	22	18	8

(signed) *Fenwick & Co.*

Appendix, No. 14.

To the Right honourable the Earl of Clarendon, Her Majesty's Secretary of State for Foreign Affairs, &c. &c. &c.

The MEMORIAL of the Liverpool Chamber of Commerce.

Humbly showeth,

THAT your memorialists have long had under their consideration the subject of the tolls levied by the Crown of Denmark on ships and their cargoes passing the Sound, at Elsineur, and in the year 1853 memorialized Her Majesty's Government on the subject. That the amount annually paid by British commerce for such toll is very large, and is a heavy burden on the shipping and trade of this kingdom, and from the natural increase of our commerce must ultimately become, if it is not now, absolutely intolerable. That whatever may have been the origin of this toll, it is clear that no equivalent or service is now rendered by the Danish Government in return; and it is contrary to the principles of justice that money should be paid for which no consideration whatever is given.

That notice has been given by the Government of the United States of its intention no longer to allow the payment of this toll to be made by the shipping of that country; that should the ships and commerce of the United States be alone freed from the exaction of the toll, the natural effect will be to give an advantage to the carrying trade of that country in the Baltic, which must be in a corresponding degree detrimental to the shipping of Great Britain employed in the same trade; and that while one nation is exempt from the toll, it would be manifestly unjust not to place others in the same position.

That your memorialists do not object to the separate charge levied by the Government of Denmark for lighting and buoying, because an equivalent is rendered, although such charge is not enforced by this and other countries for similar services, except on vessels entering their ports; but they would submit to your Lordship the propriety of an arrangement being come to, whereby such toll may be collected at the port of clearance or of destination, in order that the ships shall not be compelled to interrupt their voyage for the convenience of the Danish Government.

Your memorialists, therefore, humbly pray your Lordship to take such steps as may be considered necessary by Her Majesty's Government, to put an end to the Sound dues levied by the Government of Denmark on British goods and shipping.

And your memorialists will ever pray.

Signed on behalf of the Liverpool Chamber of Commerce,

(signed) *Edward Heath*,
President.

THE REFORM CLUB

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TO

REPORT

FROM THE

SELECT COMMITTEE

ON

SOUND DUES.

Ordered, by The House of Commons, *to be Printed,*
22 *July* 1856.

380—I.

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[*N.B.*—In this Index the *Figures* following the Names of the Witnesses refer to the Questions in the Evidence; those following *App. p.* to the paging of the Appendix; and the *Numerals* following *Rep. p.* to the paging of the Report.]

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England maintained before the Treaty of 1841 that a higher duty than one per cent. *ad valorem* ought not to be imposed upon goods imported through the Sound, *Bowring* 85. 87. 90. 92——This principle was not admitted by Denmark, *ib.* 86——In all cases in which any change was made, Denmark admitted the one per cent. principle, *ib.* 88, 89 —— Instances of complaints being made to the Board of Trade of the duty being more than one per cent., *ib.* 93, 94.

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See also *Inequality.*

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Further information as to the dues upon flax, more especially as regards the agents' charges, and the objectionable nature thereof, 1785-1805——Practice of the agents to keep stores to supply vessels with at an exorbitant charge, 1804. 1806. 1812-1814——Correspondence received by witness in corroboration of statements as to delays, and other bad consequences incidental to stopping at Elsinore to pay the dues, 1807, 1808——Besides being deputed by the Chamber of Commerce at Dundee to give evidence, witness represents the views of the whole of the Baltic trade with Scotland, 1809-1811.

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Foreign Shipping. Countries to which the vessels belong whereby Baltic produce chiefly comes to England, *Thompson* 559-562——Increase of late years in the Baltic trade by foreign vessels, to the displacement of British ships, *West* 1356 *et seq.*——Accession of foreign vessels from Swedish and Norwegian ports of late, *ib.* 1360, 1361. 1363——Larger profit accruing to the foreign shipowners in consequence of the cheapness in building their vessels, and the cost of provisions and wages being less, *ib.* 1363-1388. 1396——Comparative merits of English and foreign built ships, *ib.* 1396-1399.

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Fraud. Precautions taken by the Danish Government to prevent frauds, *Pearson* 350-359; *Thompson* 549, 550; *Allhusen* 853, 854. 890, 891; *Fleming* 1634-1639——Instances of fraud by the agents, *West* 1325-1329——Instances of and remarks upon frauds being practised by using false bills of lading, &c., at Elsinore, *Fleming* 1785 *et seq.*——The tariff by which the dues are levied is injudiciously framed, and opens a wide field for imposition, *Hudson* 2142. 2144.——*See* also *Agents.*

Freights. Foreigners get the same rate of freight as British ships, *West* 1373 *et seq.*——Competition and increased supply of foreign ships have had the tendency of lowering the freights, *ib.* 1400-1408——The freight would be less, and a greater number of vessels would go to the Baltic if the dues were abolished, but more in consequence of avoiding detention than of freedom from dues, *Weguelin* 2750-2754.

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Gotha Canal. Particulars in regard to the Gotha Canal route to St. Petersburg, *Pearson* 417. 428 *et seq.*; *Thompson* 616, 617——The dues are avoided *viâ* the Gotha Canal; this route takes three or four days longer time, *Wilson* 2178-2182——Ships go through the canal at Trolhatta, and then through the lake, and come out near Stockholm, *ib.* 2183-2185——Advantage of the Sound route as compared with this, if the dues were abolished, *ib.* 2186-2188. 2192——It has been devised purely to avoid the Sound dues, *ib.* 2187.

The Gotha Canal, in consequence of its small size, will not admit of the trade going through Sweden, *Berridge* 2587-2591. 2797-2800——Chart of the East Sea and Cattegat handed in, in corroboration of this statement, *ib.* 2801.

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Guard-ship. A fine of 2 *s.* is always paid to the guard-ship at Elsinore; description of this vessel, *Alcock* 1901–1906.

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Handling of Goods. Objection to the frequent handling of goods, as for instance at Tonning and Flensborg, *Wilson* 2177, 2178.

Havelock, Michael. (Analysis of his Evidence.)—Is a merchant and a member of the Chamber of Commerce at Newcastle-upon-Tyne, 1072. 1102——Advantages if the dues were abolished, 1074 *et seq.*——Objections, such as delay, risk, expense, &c., that have occurred to witness as regards the payment thereof, 1075 *et seq.*——Proportion which the amount of dues paid bear to the value of the articles imported; inequality thereof, 1081–1086——Perceptible difference in the price of hemp and tallow in consequence of the Sound dues, 1087.

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Hay, Mr. (Sunderland). Case of Mr. William Hay, of Sunderland, refusing to accept a bill of charges, by reason of the high rate of dues levied, *Hudson* 2087.

Hemp. Proportion of the dues upon hemp to the value of the article, *Havelock* 1081, 1082——Perceptible difference in the price of hemp in consequence of the Sound dues, *ib.* 1087——There is no passing toll on hemp coming from Russia by railway, *Boldemann* 1225.

Higgin, Thomas. (Analysis of his Evidence.)—Is a salt manufacturer; resides at Liverpool, 756, 757——Has exported salt to the Baltic, 758, 759——Evidence in detail respecting the export of salt to the Baltic; charges thereon, &c., 760 *et seq.* 794. 796. 802, 803——In addition to the charges upon a cargo of salt, there are dues upon the ship for lighting and buoying, 772–776——Decrease in the export of the article of salt to the Baltic, 777–779——Competition to which witness has been exposed; countries that compete, 780 *et seq.*

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Hudson, George W. (Analysis of his Evidence.)—Is a member of the Shipowners' Society of Sunderland, and has been deputed to attend the Committee, 1960 *et seq.*——Was formerly engaged in the Baltic trade, 1964–1968——Official account of the trade of Sunderland handed in, 1969, 1970, and *App. p.* 189——The import of the Tyne is probably greater than that of the Wear, 1971, 1972——Large trade of the ports of Sunderland, Newcastle, &c., with the Baltic, 1973 1977——Doubt that steamers are not required to stop at Elsinore in order to pay the dues, as sailing vessels are, 1978, 1979——Objection to the dues on account of their inequality, 1980–1984.

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Hull. Feeling at Hull that the cost of the various risks and damages consequent on the dues falls upon the consumer, *Pearson* 466——Casualties connected with the port of Hull through detention at Elsinore, *Park* 630-653——Number of steamers employed in the Baltic trade from the port of Hull, *Ormston* 1013.——*See* also *East Coast. Flax.*

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Incidental Expenses. Recognition for the first time by the Treaty of 1841 of certain privileges and fees enjoyed by Denmark; description and statement of these fees, *Bowring* 21. 26, 27——The payments made for fees to the different employés amounts to nearly fifty per cent. of the whole dues upon the ships, *ib.* 32——The proposal for capitalization made by the Danish Government leaves out the question of fees, *ib.* 106, 107.

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Indigo. Per-centage charged as dues upon the value of indigo, *Pearson* 403, 404. 502——High rate of dues charged upon indigoes, cochineals, &c., *Robinson* 1576, 1577——Indigo mainly goes by the Tonning and Flensborg Railway, in order to avoid the Sound dues; saving thereby, *Wilson* 2157. 2164. 2171——Evidence respecting the shipments of indigo; high charges thereon at the Sound, *Weguelin* 2705 *et seq.*

Inequality of Charge. Difficulty of ascertaining the tariff and rate per cent. charged on certain articles, *Allhusen* 881-883——Proportion which the dues bear to the value of the articles imported; inequality thereof, *Havelock* 1081-1086——Evidence in regard to overcharges imposed on the British shipowner, *Fleming* 1643 *et seq.*——Inequality in levying the dues; objections to a fixed standard, *Hudson* 1980 *et seq.*; *Wilson* 2216 *et seq.*——The dues on exports from the Baltic are levied by no fixed rule, *Weguelin* 2612-2615——In many cases they are less than one per cent.; illustration of this, *ib.* 2615 *et seq.*——Statement as to the charges on flax, hemp, codille, and copper, *ib.* 2624-2637.——*See* also *Ad Valorem Duties. Iron. Timber.*

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——The terms of the policy of insurance regulate the recovery for damage done to goods, *Fleming* 1768–1771——Opinion that there would not be much saving in insurance charges by the railway route, *Wilson* 2165–2169.

Iron. Duty of more than one per cent. on iron, adverted to, *Bowring* 75–77——Inequality in the manner of levying the dues upon iron, *Wilson* 2223 *et seq.*——Increase in the export of iron for railways to Russia, *Weguelin* 2689.

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Johnson, William. (Analysis of his Evidence.)—Is a corn factor and one of a firm of the largest importers of oats from the Baltic in London, 1815–1817——Objections to the Sound dues in consequence of delay, and also being the cause of increased cost, 1818, 1819. 1821–1823. 1835. 1858, 1859——Advantage to the ports lying outside the Sound in competing with those inside on account of the charges, 1820 *et seq.*——The dues upon oats amount to 1 ½ *d.* a quarter, 1825–1828——The dues are always considered in the price of oats when sold in this country, 1831–1834——Steamers are rarely freighted with grain, 1836.

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L.

Land or Railway Routes:

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2. *Hamburgh and Lubeck Railway.*
3. *Tonning and Flensborg Railway.*
4. *Effect of the Abolition of the Dues.*
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Low transit duty charged on the railway from Hamburgh to Berlin, *Boldemann* 1200, 1201——Circumstance of the transit duty being comparatively light in the case of goods on which the Sound dues are light, *ib.* 1220–1235——Previously to 1839, the date when the road *viâ* Lubeck was improved, there were no transit duties; traffic at that time, *ib.* 1240–1246——Denmark lost nothing in exempting the raw produce of the Baltic from the transit duty, *ib.* 1237, 1238——Heavy goods from Russia do not pay transit duty proceeding from the Baltic to the Elbe, *Buchanan* 2387.

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The influence of the railway *viâ* Lubeck on the flax trade has yet to be learned; preference given to sending some exports from this country by this route rather than by the Sound passage, *Fleming* 1772–1175——Obstacle to the transit of grain by the Lubeck and Hamburgh Railway, *Johnson* 1850-1852——Appeal by Lubeck against the transit duties *viâ* Hamburgh and Lubeck, *Buchanan* 2386——High rate of transit dues levied by Denmark on the Hamburgh and Lubeck line of railway, and large revenue derived therefrom, *ib.* 2399–2402.

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1. *As to the Amount charged hereon.*
2. *Adequacy or Inadequacy of Lights and Buoys.*
3. *Maintenance in the event of Abolition of the Dues.*

1. *As to the Amount charged hereon:*

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Explanations in regard to the lights, and the means of maintaining them, *Fleming* 1723–1730——Supposing the dues were abolished it would be to the interest of Denmark to keep the buoys, &c. in an efficient state, *Buchanan* 2487, 2488——On account of the maintenance of the lights, and for other reasons, the compensation to Denmark should be by annual payment, *Berridge* 2560–2564.

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FROM THE

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